Acc No 367
1943
G 17

Government of Sind

FINANCE DEPARTMENT

# BUDGET MEMORANDUM

FOR

1942-43

15286

**CONFIDENTIAL.**

It is requested that the Budget with all its accompaniments may be treated as CONFIDENTIAL until it is laid before the Legislative Assembly.

[Price: 14 annas or 1 s. 6 d.]

G17
1942
15286
G
17

KARACHI:
PRINTED AT THE GOVERNMENT PRESS
1942.

26

# Government of Sind.

## FINANCE DEPARTMENT.

## BUDGET FOR 1942-43.

CONTENTS.



L (iv)—1809-A

CONTENTS.

# STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES, RECEIPTS AND EXPENDITURE UNDER EACH MAJOR HEAD

ACCOUNTS FOR THE YEARS 1936-37 TO 1940-41

BUDGET AND REVISED ESTIMATES FOR 1941-42

AND

BUDGET ESTIMATES FOR 1942-43.

L (IV) 1809—1

| No. of Account Head | Heads of Revenue | Accounts, 1936-37. | Accounts, 1937-38. | Accounts, 1938-39. | Accounts, 1939-40. | Accounts, 1940-41. | 1941-42, Budget Estimates | 1941-42, Revised Estimates | 1942-43, Budget Estimates |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | **Principal Heads of Revenue.** | | | | | | | | |
| IV | Taxes on Income other than Corporation Tax. | ... | 2,50 | 3,00 | 5,58 | 8,32 | 8,50 | 14,54 | 17,10 |
| VII | Land Revenue ... ... ... | 40,57 | 33,29 | 36,04 | 36,85 | 47,94 | 34,84 | 42,46 | 39,14 |
| VIII | Provincial Excise ... .. | 34,95 | 37,48 | 37,46 | 36,33 | 37,70 | 34,00 | 39,72 | 37,28 |
| IX | Stamps ... ... ... | 18,85 | 17,74 | 16,89 | 17,16 | 16,87 | 16,50 | 17,00 | 16,56 |
| X | Forest... ... ... ... | 7,28 | 8,30 | 8,65 | 7,76 | 7,31 | 6,56 | 8,01 | 7,30 |
| XI | Registration ... ... ... | 2,01 | 2,12 | 2,00 | 2,07 | 2,19 | 2,02 | 2,25 | 2,13 |
| XII | Receipts under Motor Vehicles Acts. ... | 1,81 | 2,04 | 2,10 | 2,68 | 3,25 | 2,64 | 3,25 | 2,58 |
| XIII | Other taxes and duties ... ... | 2,88 | 2,90 | 3,64 | 6,66 | 10,64 | 7,49 | 10,51 | 9,20 |
| | Total ... | 1,08,35 | 1,06,37 | 1,09,78 | 1,15,09 | 1,34,22 | 1,12,55 | 1,37,74 | 1,31,29 |
| | **Irrigation, Navigation, Embankment and Drainage Works.** | | | | | | | | |
| XVII | Works for which capital accounts are kept. | 86,37 | 67,33 | 68,89 | 85,10 | 1,48,00 | 92,54 | 1,26,26 | 1,14,02 |
| XVIII | Works for which no capital accounts are kept. | 3,58 | 3,48 | 3,50 | 3,62 | 3,91 | 3,52 | 3,75 | 3,63 |
| | Total ... | 89,95 | 70,81 | 72,39 | 88,72 | 1,51,91 | 96,06 | 1,30,01 | 1,17,65 |
| | **Debt Service.** | | | | | | | | |
| XX | Interest ... ... ... | 3,70 | 5,13 | 4,73 | 7,21 | 4,85 | 3,35 | 5,64 | 5,60 |
| | Total ... | 3,70 | 5,13 | 4,73 | 7,21 | 4,85 | 3,35 | 5,64 | 5,60 |
| | **Civil Administration.** | | | | | | | | |
| XXI | Administration of Justice ... ... | 2,12 | 2,29 | 2,04 | 1,95 | 2,11 | 2,02 | 2,05 | 2,01 |
| XXII | Jails and Convict Settlements ... | 90 | 90 | 1,17 | 1,19 | 90 | 84 | 83 | 79 |
| XXIII | Police ... ... ... ... | 75 | 83 | 1,03 | 1,73 | 1,95 | 1,48 | 3,39 | 1,42 |
| XXVI | Education ... ... ... | 1,17 | 1,42 | 1,31 | 1,19 | 1,27 | 1,25 | 1,26 | 1,25 |
| XXVII | Medical ... ... ... | 1,58 | 1,57 | 1,43 | 1,66 | 1,89 | 1,78 | 1,97 | 1,94 |
| XXVIII | Public Health ... ... ... | 67 | 54 | 72 | 1,36 | 1,04 | 1,07 | 1,07 | 91 |
| XXIX | Agriculture ... ... ... | 98 | 1,47 | 1,63 | 4,08 | 3,04 | 2,84 | 3,77 | 5,14 |
| XXX | Veterinary ... ... ... | 1 | 8 | 10 | 8 | 10 | 9 | 11 | 6 |
| XXXI | Co-operation ... ... ... | 32 | 32 | 28 | 48 | 24 | 29 | 32 | 25 |
| XXXII | Industries ... ... ... | 67 | 65 | 67 | 85 | 95 | 1,04 | 1,01 | 97 |
| XXXVI | Miscellaneous Departments ... | 20 | 20 | 19 | 19 | 20 | 19 | 23 | 21 |
| | Total ... | 9,37 | 10,27 | 10,57 | 14,76 | 13,69 | 12,89 | 16,01 | 14,95 |
| | **Civil Works.** | | | | | | | | |
| XXXIX | Civil Works ... ... ... | 3,37 | 6,43 | 10,59 | 9,96 | 22,44 | 26,35 | 37,69 | 11,45 |
| | Total ... | 3,37 | 6,43 | 10,59 | 9,96 | 22,44 | 26,35 | 37,69 | 11,45 |
| | **Miscellaneous.** | | | | | | | | |
| XLIV | Receipts in aid of Superannuation ... | 1,07 | 91 | 86 | 90 | 90 | 93 | 1,02 | 1,01 |
| XLV | Stationery and Printing ... ... | 23 | 23 | 20 | 21 | 25 | 20 | 23 | 22 |
| XLVI | Miscellaneous ... ... ... | 40 | 53 | 57 | 1,79 | 3,24 | 3,08 | 3,18 | 2,99 |
| | Total .. | 1,70 | 1,67 | 1,63 | 2,90 | 4,39 | 4,21 | 4,43 | 4,22 |
| | **Provincial Contributions and Miscellaneous Adjustments between the Central and Provincial Governments.** | | | | | | | | |
| XLIX | Grant-in-aid from Central Government . | 1,08,00 | 1,10,00 | 1,05,00 | 1,05,00 | 1,05,00 | 1,05,00 | 1,05,00 | 1,05,00 |
| L | Miscellaneous Adjustments between the Central and Provincial Governments... | ... | | 4 | 12 | 4 | 6 | 6 | 5 |
| | Total ... | 1,08,00 | 1,10,00 | 1,05,04 | 1,05,12 | 1,05,04 | 1,05,06 | 1,05,06 | 1,05,05 |
| | **Extraordinary Items.** | | | | | | | | |
| LI | Extraordinary Receipts ... ... | 75,91 | 81,35 | 55,56 | 85,11 | 83,14 | 75,00 | 1,06,82 | 90,53 |
| | **Total, Revenue** ... | 4,00,35 | 3,92,03 | 3,70,29 | 4,28,87 | 5,19,68 | 4,35,47 | 5,43,40 | 4,80,74 |

| No. of Account Head | Heads of Revenue | Accounts, 1936-37. | Accounts, 1937-38. | Accounts, 1938-39. | Accounts, 1939-40. | Accounts, 1940-41. | 1941-42, Budget Estimates | 1941-42, Revised Estimates | 1942-43, Budget Estimate |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | **Debt, Deposits, etc., heads.** | | | | | | | | |
| | Unfunded Debt— | | | | | | | | |
| | State Provident Funds ... ... | 51,60 | 9,73 | 8,63 | 10,49 | 11,29 | 11,41 | 11,46 | 11,80 |
| | Deposits bearing interest— | | | | | | | | |
| | Famine Relief Fund ... ... | 75 | 6 | 33 | 34 | 35 | 36 | 36 | 37 |
| | Deposits not bearing interest— | | | | | | | | |
| | Appropriation for reduction or avoidance of debt. | 2,99 | 7,47 | 16 | 3,72 | 3,88 | 4,04 | 4,04 | 4,20 |
| | Depreciation Reserve Fund—Government Presses. | 4 | 4 | 6 | 12 | 13 | 12 | 11 | 12 |
| | Deposits of Local Funds... ... | 15,69 | 80,31 | 77,08 | 83,79 | 89,92 | 85,65 | 85,00 | 85,00 |
| | Departmental and Judicial Deposits— | | | | | | | | |
| | Civil Deposits... ... ... | 20,45 | 1,02,16 | 94,48 | 1,08,57 | 1,05,73 | 1,07,39 | 1,08,53 | 1,06,63 |
| | Other Accounts— | | | | | | | | |
| | Subventions from Central Road Fund. | 4,94 | 7 | 9 | 5,80 | 11,17 | 20,12 | 29,50 | 9,00 |
| | Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas. | 10 | 6 | 21 | 58 | 12 | 83 | 1,28 | 30 |
| | Deposit Account of grants made by the Imperial Council of Agricultural Research. | 11 | 32 | 26 | 8 | 42 | 30 | 37 | 40 |
| | Deposit Account of grants from the Central Government for the Development of Hand-loom Industry. | 9 | 16 | 12 | 13 | 13 | ... | 13 | ... |
| | Central Cotton Committee Research Fund. | 2 | 68 | 65 | 59 | 87 | 1,44 | 1,29 | 1,47 |
| | Fund for Sind Buildings ... ... | ... | 16,21 | ... | ... | ... | ... | ... | ... |
| | Advances ... ... ... | ... | 2,83 | 4,45 | 3,89 | 3,08 | 3,29 | 4,29 | 4,29 |
| | Suspense ... ... ... | —4,73 | 7,40,34 | 4,63,25 | 9,80,78 | 11,36,55 | 9,05,75 | 9,35,10 | 9,19,49 |
| | Loans and Advances by Provincial Government. | 5,41 | 5,66 | 12,48 | 3,99 | 2,72 | 3,29 | 4,73 | 3,27 |
| | Remittances ... ... ... | ... | 6,89,61 | 4,52,72 | 4,79,10 | 5,13,60 | 4,93,42 | 5,19,09 | 5,19,09 |
| | Total, Debt Heads ... | 97,46 | 16,55,71 | 11,14,97 | 16,81,97 | 18,79,96 | 16,37,41 | 17,05,28 | 16,65,43 |
| | Total, Receipts* ... | 4,97,81 | 20,47,74 | 14,85,26 | 21,10,84 | 23,99,64 | 20,72,88 | 22,48,68 | 21,46,17 |
| | Opening Balance .. ... ... | 1,25,61 | 1,48,73 | 26,68 | 30,07 | 27,98 | 9,97 | 33,72 | 12,40 |
| | GRAND TOTAL ... | 6,23,42 | 21,96,47 | 15,11,94 | 21,40,91 | 24,27,62 | 20,82,85 | 22,82,40 | 21,58,57 |

*

| —— | Accounts, 1936-37. | Accounts, 1937-38. | Accounts, 1938-39. | Accounts, 1939-40. | Accounts, 1940-41. | 1941-42, Budget. | 1941-42, Revised. | 1942-43, Budget. |
|---|---|---|---|---|---|---|---|---|
| Ordinary Revenue ... | 4,00,35 | 3,92,03 | 3,70,29 | 4,28,87 | 5,19,68 | 4,35,47 | 5,43,40 | 4,80,74 |
| Capital Receipts ... | ... | ... | ... | ... | ... | ... | ... | ... |

| No. of Account Head. | Heads of Expenditure. | Accounts, 1936-37. | Accounts, 1937-38. | Accounts, 1938-39. | Accounts, 1939-40. | Accounts, 1940-41. | 1941-42, Budget Estimates | 1941-42, Revised Estimates. | 1942-43, Budget Estimates |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | **Direct Demands on Revenue.** | | | | | | | | |
| 7 | Land Revenue ... ... ... | 18,24 | 17,58 | 17,65 | 17,92 | 19,93 | 20,89 | 22,82 | 25,12 |
| 8 | Provincial Excise ... ... ... | 3,29 | 3,46 | 3,44 | 5,08 | 5,00 | 5,43 | 5,38 | 5,14 |
| 9 | Stamps... ... .. ... | 40 | 43 | 39 | 40 | 39 | 43 | 43 | 42 |
| 10 | Forest ... ... ... ... | 3,66 | 3,53 | 3,51 | 3,73 | 3,74 | 3,94 | 3,96 | 4,07 |
| 11 | Registration ... ... ... | 79 | 81 | 83 | 86 | 87 | 89 | 88 | 91 |
| 12 | Charges on account of Motor Vehicles Act. | 13 | 14 | 16 | 18 | 28 | 41 | 45 | 47 |
| 13 | Other taxes and duties ... ... | 5 | 5 | 5 | 9 | 10 | 11 | 12 | 13 |
| | Total ... | 26,56 | 26,00 | 26,03 | 28,26 | 30,31 | 32,10 | 34,04 | 36,26 |
| | **Irrigation Revenue Account.** | | | | | | | | |
| 17 | Interest on works for which capital accounts are kept—Irrigation Works. | 1,59,48 | 1,44,86 | 1,24,55 | 1,66,29 | 2,10,90 | 1,61,72 | 2,18,62 | 1,89,32 |
| 18 | Other Revenue Expenditure Financed from Ordinary Revenues— | | | | | | | | |
| | A.—Irrigation Works (P. W.) ... | 5,74 | 3,88 | 3,43 | 4,38 | 6,25 | 4,32 | 8,44 | 3,99 |
| | A.—Irrigation Works (Civil) ... | 2 | ... | ... | ... | ... | ... | ... | ... |
| | Total ... | 1,65,24 | 1,48,74 | 1,27,98 | 1,70,67 | 2,17,15 | 1,66,04 | 2,27,06 | 1,93,31 |
| | **Irrigation Capital Account (charged to Revenue).** | | | | | | | | |
| 19 | Construction of Irrigation Works— | | | | | | | | |
| | B.—Financed from Ordinary Revenues. | ... | ... | ... | ... | 28,89 | ... | 24,53 | 18,16 |
| | Total ... | ... | ... | ... | ... | 28,89 | ... | 24,53 | 18,16 |
| | **Debt Services.** | | | | | | | | |
| 22 | Interest on Debt and other obligations. | 4,75 | −2,47 | 1,51 | 1,45 | 1,04 | 29 | 33 | −42 |
| 23 | Appropriation for reduction or avoidance of debt. | 2,99 | 7,47 | 16 | 3,72 | 3,88 | 4,04 | 4,04 | 4,20 |
| | Total ... | 7,74 | 5,00 | 1,67 | 5,17 | 4,92 | 4,33 | 4,37 | 3,78 |

| No. of Account Head. | Heads of Expenditure. | Accounts, 1936-37. | Accounts, 1937-38. | Accounts, 1938-39. | Accounts, 1939-40. | Accounts, 1940-41. | 1941-42, Budget Estimates. | 1941-42, Revised Estimates. | 1942-43, Budget Estimates |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | **Civil Administration.** | | | | | | | | |
| 25 | General Administration ... ... | 21,39 | 22,30 | 23,36 | 23,89 | 23,48 | 25,91 | 27,30 | 27,31 |
| 27 | Administration of Justice ... ... | 11,94 | 12,78 | 12,91 | 12,86 | 13,45 | 12,62 | 12,80 | 13,23 |
| 28 | Jails and Convict Settlements ... ... | 6,18 | 6,37 | 6,28 | 6,54 | 8,12 | 8,52 | 8,96 | 8,36 |
| 29 | Police ... ... ... ... | 39,14 | 39,93 | 40,43 | 41,70 | 44,77 | 44,28 | 46,27 | 52,10 |
| 30 | Ports and Pilotage ... ... ... | 1 | 1 | 2 | 1 | 1 | 1 | 1 | 1 |
| 37 | Education ... ... ... ... | 27,55 | 30,02 | 30,61 | 31,31 | 31,52 | 32,58 | 32,60 | 34,01 |
| 38 | Medical ... ... ... .. | 7,20 | 7,34 | 7,88 | 8,54 | 963 | 9,09 | 9,73 | 9,69 |
| 39 | Public Health ... ... ... | 2,07 | 2,34 | 2,57 | 2,66 | 295 | 3,22 | 3,18 | 3,48 |
| 40 | Agriculture ... ... ... ... | 5,97 | 7,59 | 7,72 | 9,67 | 10,37 | 10,20 | 14,44 | 12,93 |
| 41 | Veterinary ... ... ... .. | 90 | 1,03 | 1,19 | 1,23 | 1,18 | 1,33 | 1,22 | 1,26 |
| 42 | Co-operation ... ... ... | 1,13 | 1,24 | 1,28 | 1,23 | 1,20 | 1,06 | 1,07 | 1,09 |
| 43 | Industries ... .. ... ... | 59 | 87 | 85 | 91 | 1,41 | 1,75 | 1,60 | 1,66 |
| 47 | Miscellaneous Departments ... ... | 32 | 34 | 42 | 30 | 32 | 38 | 38 | 39 |
| | Total ... | 1,24,39 | 1,32,16 | 1,35,52 | 1,40,85 | 1,48,41 | 1,50,95 | 1,59,74 | 1,65,52 |
| | **Civil Works.** | | | | | | | | |
| 50 | Civil Works... ... ... ... | 12,38 | 21,30 | 23,99 | 30.34 | 42,72 | 49,17 | 67,25 | 35,47 |
| | Total ... | 12,38 | 21,30 | 23,99 | 30,34 | 42,72 | 49,17 | 67,25 | 35,47 |
| | **Miscellaneous.** | | | | | | | | |
| 54 | Famine— | | | | | | | | |
| | A—Famine Relief ... ... ... | ... | ... | ... | 34 | 85 | 40 | 51 | 50 |
| | B—Transfers to Famine Relief Fund ... | 53 | ... | ... | ... | ... | ... | ... | ... |
| 55 | Superannuation Allowances and Pensions | 15,09 | 16,38 | 20,97 | 19,09 | 19,39 | 20,04 | 19,99 | 20,61 |
| 55-A | Commutation of Pensions financed from Ordinary Revenue ... ... ... | 38 | 20 | 1,99 | 2,19 | 2,29 | 2,40 | 2,40 | 2,15 |
| 56 | Stationery and Printing ... ... | 3,57 | 2,78 | 4,79 | 3,60 | 3,85 | 4,06 | 4,51 | 4,50 |
| 57 | Miscellaneous ... ... ... | 4,16 | 2,82 | 2,86 | 4,57 | 6,42 | 4,98 | 12,26 | 5,65 |
| 63 | Extraordinary Charges ... ... | ... | ... | ... | ... | ... | ... | 13 | 1 |
| 64 | B—Civil Defence ... ... ... | ... | ... | ... | ... | ... | ... | ... | 10,09 |
| | Total ... | 23,73 | 22,18 | 30,61 | 29,79 | 32,80 | 31,88 | 39,80 | 43,51 |
| | **Total Expenditure met from Revenue** .. | 3,60,04 | 3.55.38 | 3,45,80 | 4,05,08 | 5,05,20 | 4,34,47 | 5,56,79 | 4,96,01 |
| | **Capital Account not charged to Revenue.** | | | | | | | | |
| 68 | Construction of Irrigation Works ... | −1,72 | 3,21 | 18,99 | −19,68 | −84,25 | −55 | −84,99 | −75,00 |
| 81 | Capital Account of Civil Works outside the Revenue Account. | 1,72 | 39 | 32 | 12 | 4 | ... | 2 | ... |
| 82 | Capital Account of other Provincial Works outside the Revenue Account. | −3,79 | −1,22 | −3,06 | −1,53 | −1,70 | −2,03 | −1,38 | −1,48 |
| 83 | Payment of Commuted value of Pensions ... | 1,36 | 2,03 | −3,39 | ... | ... | ... | ... | ... |
| 85 | Payments to Retrenched Personnel ... | −9 | −9 | −3 | −1 | ... | ... | ... | ... |
| | Total ... | −2,52 | 4,32 | 12,83 | −21,10 | −85,91 | −2,58 | −86,35 | −76,48 |

| No. of Account Head. | Heads of Expenditure. | Accounts, 1936-37 | Accounts, 1937-38 | Accounts, 1938-39 | Accounts, 1939-40. | Accounts, 1940-41. | 1941-42 Budget Estimates. | 1941-42, Revised Estimates | 1942-43, Budget Estimates |
|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| | **Debt Deposits, etc., Heads.** | | | | | | | | |
| | Public Debt—Loans from the Central Government. | 1,12,21 | 24,06 | 7,45 | 38,91 | 92,19 | 40,01 | 98,09 | 79,20 |
| | Unfunded Debt— | | | | | | | | |
| | State Provident Funds ... ... | ... | 5,57 | 7,74 | 6,58 | 6,64 | 7,90 | 6,00 | 6,00 |
| | Deposits bearing interest— | | | | | | | | |
| | Famine Relief Fund ... ... ... | ... | 11,89 | 49 | 34 | 35 | 36 | 36 | 37 |
| | Deposits not bearing interest— | | | | | | | | |
| | Depreciation Reserve Fund—Government Presses. | 4 | ... | 4 | 2 | ... | 1 | 6 | ... |
| | Deposits of Local Funds ... ... | ... | 80,99 | 81,34 | 85,19 | 84,82 | 82,97 | 85,00 | 85,00 |
| | Departmental and Judicial Deposits—Civil Deposits ... ... ... ... | 32 | 1,02,20 | 94,71 | 1,00,96 | 1,05,85 | 1,06,61 | 1,06,47 | 1,06,67 |
| | Other Accounts— | | | | | | | | |
| | Subventions from Central Road Fund ... | 1,54 | 4,19 | 8,10 | 5,24 | 11,17 | 20,12 | 29,50 | 9,00 |
| | Deposit Account of grants from the Central Government for Economic Development and Improvement of Rural Areas. | 37 | 24 | 54 | 61 | 37 | 83 | 84 | 75 |
| | Deposit Account of grants made by the Imperial Council of Agricultural Research. | 11 | 33 | 28 | 8 | 42 | 30 | 37 | 40 |
| | Deposit Account of the grants from the Central Government for the Development of the Hand-loom Industry. | ... | 8 | 4 | 4 | 5 | 12 | 10 | 6 |
| | Central Cotton Committee Research Fund | ... | 68 | 65 | 60 | 82 | 1,44 | 1,29 | 1,47 |
| | Fund for Sind Buildings ... ... | ... | 21 | 22 | 2,67 | 8,45 | 4,29 | 5,26 | ... |
| | Advances ... ... ... | 2,01 | 3,21 | 4,27 | 3,24 | 3,70 | 3,25 | 4,26 | 4,26 |
| | Suspense ... ... ... | —1 | 8,84,99 | 4,62,67 | 10,05,87 | 11,42,05 | 8,70,75 | 9,38,29 | 9,14,49 |
| | Loans and Advances by Provincial Government. | 58 | 6,67 | 2,48 | 97 | 2,56 | 3,60 | 4,33 | 1,57 |
| | Remittances ... ... ... | ... | 6,84,87 | 4,52,22 | 4,78,23 | 5,15,17 | 4,93,44 | 5,19,34 | 5,19,09 |
| | Total, Debt, etc., Heads ... | 1,17,17 | 18,10,09 | 11,23,24 | 17,28,95 | 19,74,61 | 16,36,00 | 17,99,56 | 17,28,33 |
| | **Total Capital and Debt, etc., Heads ...** | 1,14,65 | 18,14,41 | 11,36,07 | 17,07,85 | 18,88,70 | 16,33,42 | 17,13,21 | 16,51,85 |
| | **TOTAL, Disbursements ...** | 4,74,69 | 21,69,79 | 14,81,87 | 21,12,93 | 23,93,90 | 20,67,89 | 22,70,00 | 21,47,86 |
| | Closing Balance ... | 1,48,73 | 26,68 | 30,07 | 27,98 | 33,72 | 14,96 | 12,40 | 10,71 |
| | GRAND TOTAL ... | 6,23,42 | 21,96,47 | 15,11,94 | 21,40,91 | 24,27,62 | 20,82,85 | 22,82,40 | 21,58,57 |

| | Accounts, 1936-37. | Accounts, 1937-38. | Accounts, 1938-39. | Accounts, 1939-40. | Accounts, 1940-41. | 1941-42. Budget | 1941-42. Revised. | 1942-43, Budget Estimate. |
|---|---|---|---|---|---|---|---|---|
| Met from Revenue ... ... ... | 3,60,04 | 3,55,38 | 3,45,80 | 4,05,08 | 5,05,20 | 4,34,47 | 5,56,79 | 4,96,01 |
| Total ... | 3,60,04 | 3,55,38 | 3,45,80 | 4,05,08 | 5,05,20 | 4,34,47 | 5,56,79 | 4,96,01 |
| Charged to Capital ... ... ... | —2,52 | 4,32 | 12,83 | —21,10 | —85,91 | —2,58 | —86,35 | —76,48 |
| Total ... | 3,57,52 | 3,59,70 | 3,58,63 | 3,83,98 | 4,19,29 | 4,31,89 | 4,70,44 | 4,19,53 |

# STATEMENT B.

## ESTIMATE OF EXPENDITURE ON CAPITAL ACCOUNT.

[In thousands of rupees.]

| — | Total estimated cost of works included in 1942-43 Budget Estimates. | | | Expenditure up to 31st March 1941. | Estimated Expenditure in | | Balance required in future. |
|---|---|---|---|---|---|---|---|
| | Works in progress. | New works. | Total. | | 1941-42. | 1942-43. | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| * Lloyd Barrage and Canals Construction ... ... | 22,20,72 | ... | 22,20,72 | 20,99,17 | 10,43 | 1,75 | (a) 23,45 |
| ‡Other Irrigation Works ... | 96,49 | 20 | 96,69 | 58,42 | 16,92 | 13,74 | 7,61 |
| † 81.—Capital Account of Civil Works outside the Revenue Account. | 13,82 | ... | 13,82 | (b) 12,57 | 2 | ... | (c) 99 |
| Total ... | 23,31,03 | 20 | 23,31,23 | 21,70,16 | 27,37 | 15,49 | 32,05 |

NOTE.—The statement includes all capital expenditure whether met from (a) loans or (b) from ordinary balances except expenditure under "83.—Payment of commuted value of pensions" and "85.—Payments to Retrenched Personnel".

* The figures under Lloyd Barrage and Canals Construction are exclusive of the capitalised interest charges and inclusive of the outlay on the Nasirabad Section of the Lloyd Barrage Project taken over by the Government of India. The figures in columns 2, 4 and 5 are inclusive of the capital receipts to the end of 1935-36. From 1936-37 these receipts have been excluded, as from that year they are being utilsed for the service of the Lloyd Barrage debt.

‡ The figures under other Irrigation Works are for works outlay only.

† Includes expenditure on capital account on the development of the Artillery Maidan, Karachi.

(a) The balance of 85,92 represents anticipated savings under drainage and protective works, land acquisition for watercourses, etc.

(b) The establishment and tools and plant charges for the years prior to 1931-32 have been worked out approximately on the basis of the actuals for 1931-32.

(c) The balance of 24 represents anticipated savings.

# STATEMENT C.

## STATEMENT OF OUTSTANDING DEBT.

**(In thousands of Rupees.)**

| — | Debt outstanding on 1st April 1941. | Borrowings in 1941-42. | To be repaid in 1941-42. | Debt outstanding on 1st April 1942. | Borrowings in 1942-43. | To be repaid in 1942-43. | Debt outstanding on 31st March 1943. |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Lloyd Barrage Proper ... | 23,57,73 | ... | 94,05 | 22,63,68 | ... | 75,00 | 21,88,68 |
| Other Purposes ... ... | 4,06,85 | ... | 4,04 | 4,02,81 | ... | 4,20 | 3,98,61 |
| Total .. | 27,64,58 | ... | 98,09 | 26,66,49 | ... | 79,20 | 25,87,29 |

## STATEMENT D.

### STATEMENT SHOWING THE DEBT CHARGES OF THE LLOYD BARRAGE UNIFIED SYSTEM.

(In thousands of Rupees.)

| Year. | Outstanding debt of the Lloyd Barrage (Proper) on 1st April. | Outstanding borrowed capital of the merged and superseded canals including pre-reform outlay on Lloyd Barrage project. | Total debt of the Lloyd Barrage Unified System on 1st April. | Debt Charges. — Interest. — Interest on the outstanding debt of the Lloyd Barrage (Proper). | Debt Charges. — Interest. — Interest on the borrowed outstanding capital of the merged and superseded canals (column 3). | Debt Charges. — Interest. — Total interest. | Debt Charges. — Principal repayment of the debt of the Lloyd Barrage Proper. | Debt Charges. — Total debt charges. | Sources from which the debt charges are financed. — From revenue receipts. — Land sales. | Sources … — From revenue receipts. — Net revenue of the Lloyd Barrage Unified System. | Sources … — From revenue receipts. — Total. | Sources … — From capital receipts. — Recovery of capital outlay on the Nasirabad Section of the Lloyd Barrage. | Sources … — From capital receipts. — Other capital receipts. | Sources … — From capital receipts. — Total. | Sources … — From borrowed money. |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 1936-37 (Actuals) | 25,33,62 | 2,45,92 | 27,79,54 | 1,18,56 | 8,91 | 1,27,47 | 32,10 | 1,59,57 (*) | 75,91 | 76,55 | 1,52,46 | 1,16 | 5,95 | 7,11 | Nil. |
| 1937-38 (Actuals) | 25,01,52 | 2,45,92 | 27,47,44 | 1,16,71 | 9,84 | 1,26,55 | 16,43 | 1,42,98 | 81,34 | 56,26 | 1,37,60 | 44 | 5,27 | 5,71 | Nil. |
| 1938-39 (Actuals) | 24,85,09 | 2,43,90 | 27,28,99 | 1,15,78 | 9,75 | 1,25,53 | { 3,00<br>87 (*a*) } | (*)<br>1,28,53 | 55,56 | 61,55 | 1,17,11 | 28 | 12,12 | 12,40 | Nil. |
| 1939-40 (Actuals) | 24,81,22 | 2,41,79 | 27,23,01 | 1,15,72 | 9,67 | 1,25,39 | { 34,21<br>98 (*a*) } | (*)<br>1,59,60 | 85,11 | 73,48 | 1,58,59 | 20 | 4,79 | 4,99 | Nil. |
| 1940-41 (Actuals) | 24,46,03 | 2,39,60 | 26,85,63 | 1,13,89 | 9,59 | 1,23,48 | 84,33<br>3,98 (*a*)<br>—1,37 (*b*) | 2,07,81 | 83,13 | 1,19,55 | 2,02,68 | 31 | 3,45 | 3,76 | Nil. |
| 1941-42 (Revised) | 23,57,73 | 2,37,33 | 25,95,06 | 1,07,89 | 9,49 | 1,17,38 | 95,42 | 2,12,80 | 1,06,80 | 1,02,74 | 2,09,54 | 19 | 3,07 | 3,26 | Nil. |
| 1942-43 (Budget) | 22,63,68 | 2,34,96 | 24,98,64 | 1,01,86 | 9,40 | 1,11,26 | 75,00 (*d*) | 1,86,26 | 90,50 | 95,11 | 1,85,61 | 4 | 8,58 | { 8,62 (*c*)<br>—1,75 | Nil. |

(*) The excess of receipts over the debt charges has been utilised for repayment in the succeeding year.

(*a*) Represents balance of receipts of the previous year, paid in this year *vide* (*) above.

(*b*) Represents excess payment made to be adjusted in the succeeding year.

(*c*) Out of this, a sum of 1,75 is to be utilised for capital outlay on the System during that year.

(*d*) With effect from the year 1942-43, the L. B. Debt is to be repaid according to the Funding Programme, the interest to be paid at 4.5 per cent.

L (iv) 1809—3

# STATEMENT E.

*Pro-forma Account showing the Financial position of the Sind Government under the various sections of Accounts for the years 1936-37 to 1942-43.*

(In thousands of rupees.)

| Year. | Revenue Account. | | | | Capital Account. | | | | | | *Loans and Advances by Provincial Government. | | | | Balances in various Funds. | | | | | | | | | | | | Cumulative effect of— | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | Receipts. | Disbursements. | Surplus or deficit of the year. | Balance. | Loans for Capital Works. | Disbursements. | Deficit or surplus of the year. | Balance. | Artillery Maidan receipts for the year. | Balance. | Recoveries. | Advances. | Deficit or surplus of the year. | Balance. | State Provident Funds.* | Famine Relief Fund. | Depreciation Fund. | Subventions from Central Road Fund. | Rural Areas Improvement Fund. | Grant from the Imperial Council of Agricultural Research. | Central Cotton Committee Research Fund. | Grant for the Development of Handloom Industry. | Fund for Sind Buildings. | Total balance in all Funds. | Minimum balance with the Reserve Bank and in the Treasuries. | Deposits of Local Funds.* | Civil Deposits.* | Advances Repayable.* | Suspense.* | Remittances. | Total balance on all Accounts. (Columns 5, 9, 11, 15 and 25 to 30.) |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 | 15 | 16 | 17 | 18 | 19 | 20 | 21 | 22 | 23 | 24 | 25 | 26 | 27 | 28 | 29 | 30 | 31 | 32 |
| Opening Balance on 1st April 1936. | ... | ... | ... | 96 | ... | ... | ... | 96,92 | ... | 2,20 | ... | ... | ... | ... | ... | 11,25 | 11 | 8,16 | 1,05 | 4 | ... | 5 | ... | 20,66 | ... | .. | 18 | ... | 4,69 | ... | 1,25,61 |
| 1936-37 (Actuals). | 4,00,35 | 3,60,04 | 40,31 | 41,27 | ... | 33,46 | —33,46 | 63,46 | 3,79 | 5,99 | 5,42 | 19 | 5,23 | 5,23 | ... | 12,00 | 11 | 11,56 | 78 | 4 | ... | 14 | ... | 24,63 | 8,00 | ... | 15 | ... | ... | .. | 1,48,73 |
| 1937-38 (Actuals). | 3,92,03 | 3,55,38 | 36,65 | 77,92 | ... | 23,00 | —23,00 | 40,46 | 1,22 | 7,21 | 5,66 | 6,67 | —1,01 | 4,22 | 4,16 | 16 | 15 | 7,45 | 61 | 2 | ... | 22 | 16,00 | 28,77 (a) 87 | } 8,00 | —60 | 12 | —38 | —1,44,65 | 4,74 | 26,68 |
| 1938-39 (Actuals). | 3,70,29 | 3,45,80 | 24,49 | 1,02,41 | ... | 23,29 | —23,29 | 17,17 | 3,06 | 10,27 | 12,48 | 2,48 | 10,00 | 14,22 | 5,05 | ... | 17 | —56 | 29 | ... | ... | 30 | 15,78 | 21,03 (a) 98 | } 8,00 | —4,86 | —12 | —21 | —1,44,06 | 5,24 | 30,07 |
| 1939-40 (Actuals). | 4,28,87 | 4,05,08 | 23,79 | 1,26,20 | ... | 18,63 | —18,63 | —1,46 | 1,53 | 11,80 | 3,98 | 97 | 3,01 | 17,23 | 8,97 | ... | 27 | ... | 26 | ... | —1 | 39 | 13,71 | 23,59 (a) 3,98 | } 8,00 | —6,26 | 7,49 | 44 | —1,69,15 | 6,12 | 27,98 |
| 1940-41 (Actuals). | 5,19,68 | 5,05,20 | 14,48 | 1,40,68 | ... | —1,25 | + 1,25 | —21 | 1,70 | 13,50 | 2,72 | 2,56 | 16 | 17,39 | 13,62 | ... | 40 | ... | 1 | ... | 4 | 47 | 5,26 | 19,80 (b) —1,37 | 8,00 | —1,16 | 7,37 | — 18 | —1,74,65 | 4,55 | 33,72 |
| 1941-42 (Revised). | 5,43,40 | 5,56,79 | -13,39 | 1,27,29 | .. | 10,45 | —10,45 | -10,66 | 1,38 | 14,88 | 4,73 | 4,33 | 40 | 17,79 | 19,08 | ... | 45 | ... | 45 | ... | 4 | 50 | ... | 20,52 | 8,00 | —1,16 | 9,43 | —15 | —1,77,84 | 4,30 | 12,40 |
| 1942-43 (Budget). | 4,80,74 | 4,96,01 | -15,27 | 1,12,02 | ... | ... | ... | -10,66 | 1,48 | 16,36 | 3,27 | 1,57 | 1,70 | 19,49 | 24,88 | ... | 57 | ... | ... | ... | 4 | 44 | ... | 25,93 | 8,00 | —1,16 | 9,39 | —12 | —1,72,84 | 4,30 | 10,71 |

* The figures do not take into account the balances utilised for repayment of the Debt due to the Central Government on 31st March 1937.

(a) Represents balance of receipts available for the service of the Barrage Debt not utilised for repayment in that year. It has been paid in the following year.

(b) Represents excess payment made towards the L. B. Debt to be adjusted in the succeeding year.

*Schedule of Demands for grants for expenditure for the year 1942-43 submitted to the vote of the Legislative Assembly under Sub-section (2) of Section 79 of the Government of India Act, 1935, and Estimates of expenditure charged upon the Revenues of the Province.*

[Figures in thousands of rupees.]

| Number of Demand. | Designation of the Minister. | Service or Administration to which demand relates. | Head of Account. | Amount. Charged. | Amount. Voted. |
|---|---|---|---|---|---|
| | | **A.—EXPENDITURE FROM REVENUE.** | | | |
| 1 | Honourable the Revenue Minister. | Land Revenue ... ... ... | 7 Land Revenue ... ... ... | *87* | 24,25 |
| 2 | Honourable the Finance Minister. | Provincial Excise ... ... | 8 Provincial Excise ... ... | ... | 5,14 |
| 3 | Honourable the Revenue Minister. | Stamps ... ... ... | 9 Stamps ... ... ... | ... | 42 |
| 4 | Honourable the Minister for Education. | Forest ... ... .. | 10 Forest ... ... ... | *58* | 3,49 |
| 5 | Honourable the Revenue Minister. | Registration ... ... ... | 11 Registration ... ... | ... | 91 |
| 6 | Honourable the Minister for Law and Order. | Charges on account of Motor Vehicles Acts ... ... ... | 12 Charges on account of Motor Vehicles Acts. | ... | 47 |
| 7 | Honourable the Revenue Minister. | Other Taxes and Duties ... ... | 13 Other Taxes and Duties ... ... | ... | 13 |
| | Honourable the Finance Minister. | Interest on works for which Capital Accounts are kept. | 17 Interest on works for which Capital Accounts are kept—Irrigation Works .. | *1,89,32* | ... |
| 8 | Honourable the Minister for Public Works Department. | Irrigation .. ... ... | XVII—Works for which Capital Accounts are kept—Working Expenses ... | *280* | 53,67 |
| 9 | Do. ... | Do ... ... ... | 18 Other Revenue Expenditure financed from ordinary revenues ... ... | *13* | 3,86 |
| 10 | Do. ... | Do. ... ... ... | 19 Construction of Irrigation, etc., Works ... | *59* | 17,57 |
| | Honourable the Finance Minister. | Debt Service ... ... ... | 22 Interest on Debt and other obligations ... | *—42* | ... |
| | Do. ... | Do. ... ... .. | 23 Appropriation for Reduction or Avoidance of Debt. | *4,20* | ... |
| 11 | Do. ... | General Administration ... ... | 25 General Administration ... ... | *8,87* | 18,44 |
| 12 | Honourable the Minister for Law and Order. | Administration of Justice ... ... | 27 Administration of Justice ... ... | *4,41* | 8,82 |
| 13 | Do. ... | Jails and Convict Settlements ... | 28 Jails and Convict Settlements... ... | ... | 8,36 |
| 14 | Do. ... | Police ... ... ... | 29 Police ... ... ... | *2,95* | 49,15 |
| 15 | Do. ... | Ports and Pilotage ... ... | 30 Ports and Pilotage ... ... | ... | 1 |
| 16 | Honourable the Minister for Education. | Education ... ... ... | 37 Education ... ... ... | ... | 34,01 |
| 17 | Honourable the Minister for Public Works Department. | Medical ... ... ... | 38 Medical ... ... ... | *55* | 9,14 |
| 18 | Do. ... | Public Health ... ... ... | 39 Public Health ... ... .. | *3* | 3,45 |
| 19 | Honourable the Minister for Agriculture. | Agriculture ... ... ... | 40 Agriculture ... ... ... | ... | 12,93 |
| 20 | Do. .. | Veterinary ... ... ... | 41 Veterinary .. ... ... | *9* | 1,17 |
| 21 | Honourable the Revenue Minister. | Co-operation ... ... ... | 42 Co-operation ... ... | ... | 1,09 |
| 22 | Honourable the Minister for Education. | Industries ... ... ... | 43 Industries ... ... ... | ... | 1,66 |
| 23 | Honourable the Finance Minister. | Miscellaneous Departments .. ... | 47 Miscellaneous Departments ... ... | *1* | 38 |
| 24 | Honourable the Minister for Public Works Department. | Civil Works ... ... ... | 50 Civil Works ... ... ... | *1,72* | 33,75 |
| 25 | Honourable the Revenue Minister. | Famine Relief ... ... ... | 54 Famine— A—Famine Relief ... ... | ... | 50 |
| 26 | Honourable the Finance Minister. | Superannuation allowances and pensions. | 55 Superannuation allowances and pensions ... | *8,86* | 11,75 |
| 27 | Do. ... | Commutation of Pensions financed from ordinary revenue ... ... | 55-A Commutation of Pensions financed from ordinary revenue ... ... | *15* | 2,00 |
| 28 | Honourable the Minister for Law and Order. | Stationery and Printing ... ... | 56 Stationery and Printing ... ... | ... | 4,50 |
| 29 | Honourable the Finance Minister. | Miscellaneous ... ... ... | 57 Miscellaneous ... ... ... | *1,96* | 3,69 |
| 30 | Do. ... | Extraordinary charges ... ... | 63 Extraordinary charges ... ... | ... | 1 |
| 31 | Honourable the Minister for Law and Order. | Civil Defence ... ... ... | 64-B Civil Defence ... ... ... | *40* | 9,69 |
| | | | Total, Revenue Section ... | *2,28,07* | 3,24,41 |
| | | **B.—Expenditure charged to Capital.** | | | |
| 32 | Honourable the Minister for Public Works Department. | Construction of Irrigation, etc., Works ... | 68 Construction of Irrigation, etc., Works ... | *—76,69* | 1,69 |
| 33 | Honourable the Revenue Minister. | Other Provincial works not charged to Revenue ... ... ... | 82 Capital account of other Provincial Works outside the Revenue Account ... | ... | 1 |
| | | | Total, Capital Section ... | *—76,69* | 1,70 |
| | | **C.—Expenditure under Debt, Deposits and Advances.** | | | |
| | Honourable the Finance Minister. | Public Debt ... ... ... | Public Debt ... ... ... | *79,20* | ... |
| 34 | Do. ... | Advances not bearing Interest ... | Advances not bearing Interest ... ... | ... | 2,59 |
| 35 | Do. ... | Loans and Advances by Provincial Government. | Loans and Advances by Provincial Government. | ... | 1,57 |
| | | | Total, Debt Section ... | *79,20* | 4,16 |
| | | | GRAND TOTAL ... | *2,30,58* | 3,30,27 |

## INTRODUCTORY NOTE.

In the pages that follow, detailed explanations are given of the changes in the revised estimate of the current year compared with the budget estimate and for the estimates of revenue and demands for grants for the year 1942-43. In this introductory note an attempt is made to give a general conspectus of the budgetary position of the Sind Government in as simple, yet comprehensive, manner as possible. A brief review is also included of the financial results of the year 1940-41. For more detailed information of the accounts of the last year, a reference is invited to the Finance Accounts and the Audit Report thereon, which is already in the hands of Honourable Members.

2. The most important section of the budget is the " Revenue Section " in which receipts and expenditure of a more or less routine and recurring nature are included. The net results of this section indicate, generally speaking, whether the Province is living within or beyond its income.

3. The results of the year 1940-41 on the revenue side of the account can only be described as eminently satisfactory. The budget estimate and the revised estimate of that year anticipated a revenue surplus of roughly $1\frac{1}{2}$ and 3 lakhs, respectively. In the final accounts a surplus of $14\frac{1}{2}$ lakhs was achieved, in spite of the decision of Government reached after the close of the year to finance from revenue, capital expenditure on non-barrage irrigation schemes during 1940-41 and previous years to the tune of nearly 29 lakhs. But for this decision, the revenue surplus would have been nearly $43\frac{1}{2}$ lakhs. It is essential, however, to realize that these extremely good results of the financial year do not represent altogether a recurring improvement in the finances of the Province. The reason for this is the prompter recovery of land revenue in the last two months of the year. For many years past, in spite of the fact that the kharif assessment is recoverable in February and March, a very large part of it was not recovered until April, May and even June, *i.e.*, in the following financial year. Consequently, the land revenue receipts of 1940-41 include 30 to 40 lakhs which should have been recovered in the previous financial year. During February and March 1941 every effort was made to recover the land revenue when it was due and this was successful to a large extent. Thus the receipts cover one Rabi instalment plus a good deal more than one kharif instalment. In a normal year receipts should correspond roughly to the Rabi jamabandi of the previous revenue year and the Kharif jamabandi of the current year and not, as has happened hitherto, Rabi jamabandi of the previous revenue year and part of each of the Kharif jamabandi of the previous and the current year. For this reason, the land revenue receipts (gross) of 247 lakhs in 1940-41 cannot be expected to recur. The normal expectation will be approximately the same as the jamabandi which is likely to be between 200 and 210 lakhs in the immediate future and even that will only be attained provided the Kharif demand is not allowed to fall one or two months into arrears again.

4. The following statement shows at a glance the chief differences between the revised estimate for 1940-41 and the final accounts :—

(In thousands of rupees.)

| Particulars. | Revenue { More + | Revenue { Less − | Particulars. | Expenditure { Excess + | Expenditure { Saving − |
|---|---|---|---|---|---|
| | + | − | | + | − |
| IV.—Taxes on Income .. | 50 | .. | 7.—Land Revenue .. | .. | 31 |
| VII.—Land Revenue .. | 13,72 | .. | 17.—Interest .. | 39,17 | .. |
| VIII.—Provincial Excise | 3,85 | .. | 18.—Other Revenue Expenditure .. | .. | 1,03 |
| X.—Forests .. .. | 48 | .. | 19.—Construction of Irrigation, etc. .. | 28,89 | .. |
| XII.—Receipts under Motor Vehicles Acts. | 35 | .. | 25.—General Administration .. | .. | 76 |
| XIII.—Other Taxes and Duties .. .. | 1,75 | .. | 29.—Police .. | 1,20 | .. |
| XVII.—Irrigation, etc. } XVIII— Do. } | 51,10* | .. | 50.—Civil Works .. | .. | 18,27 |
| XXXIX.—Civil Works | .. | 16,20 | 55.—A—Commutation of Pensions, etc. .. | .. | 46 |
| LI.—Land Sales .. | 3,14 | .. | 57.—Miscellaneous .. | 67 | .. |
| Other Heads .. | 1,19 | 19 | Other Heads .. | 25 | 1,30 |
| | 76,08 | 16,39 | | 70,18 | 22,13 |
| Net betterment .. | 59,69 | | Net excess in expenditure. .. .. | 48,05 | |

Net improvement (59,69 − 48,05) = 11,64.

*Mostly as a result of transfers of the 9/10ths irrigation share from the gross receipts under VII—Land Revenue. Thus the major portion of the improvement came from land revenue assessment receipts which proved to be 2,47,23 against the revised estimate of 1,90,00, *i.e.*, an increase of 57,23.

5. The improvement in the land revenue collections is not reflected solely in the increased revenue surplus. 9/10ths of the land revenue receipts in the Barrage area were utilized, after transfer to the irrigation heads, for the repayment of the Lloyd Barrage Debt, of which no less than 83 lakhs were repaid during the year 1940-41, thus reducing both the debt and the interest liability of this Government on Lloyd Barrage account in future years.

6. In the "Capital Section" of the accounts, the chief item of interest is the write-back to revenue of the capital expenditure, in excess of loan savings, incurred in 1940-41 and previous years on non-barrage irrigation schemes. This capital expenditure represents an increase in the assets of the Province for which there would be justification for borrowing, if necessary, by raising loans in the open market. In view, however, of the comfortable balances which this Government has built up since separation and in view of the favourable revenue position in 1940-41 and in order to avoid interest and loan repayment charges in future, Government decided that this expenditure should be met from revenue.

7. *The Revised Estimate* 1941-42.—Here again the most noticeable feature is an increase in the estimate of land revenue receipts. Every effort is being made to continue the process—only partially successful—to recover the entire Kharif demand when it is due. It remains to be seen how far this effort will be successful. If it is completely successful, the current year's land revenue receipts (gross) will receive another (and final) windfall which cannot be expected to recur.

As the policy has been continued of meeting from revenue, rather than from loan, capital expenditure on non-barrage irrigation schemes so long as it is able to do so, the revised estimates of the current year disclose a revenue deficit of 13.39 lakhs. But for this decision, the current year would show a revenue surplus of 11.14 lakhs which is the true measure of its financial stability. Even the assets of the Province have not deteriorated for assets in cash have been converted into assets in the form of irrigation works which will be more productive in future years.

The following statement shows briefly the variations between the budget estimate and the revised estimate for 1941-42 :—

(In thousands of rupees.)

| Particulars. | Revenue { More + | Less − | —— | Expenditure. { Excess + | Savings − |
|---|---|---|---|---|---|
| | + | — | | + | — |
| IV—Income Tax .. | 6,04 | .. | 7—Land Revenue .. | 1,93 | .. |
| VII—Land Revenue .. | 7,62 | .. | 17—Interest .. | 56,90 | .. |
| VIII—Excise .. | 5,72 | .. | 18—Other Revenue expenditure. .. | 4,12 | .. |
| IX—Stamps .. | 50 | .. | 19—Construction of Irrigation Works.. | 24,53 | .. |
| X—Forests .. | 1,45 | .. | 25—General Administration .. | 1,48 | .. |
| XI—Registration .. | 23 | .. | 28—Jails .. .. | 44 | .. |
| XII—Motor Vehicles .. | 61 | .. | 29—Police .. .. | 1,99 | .. |
| XIII—Other Taxes .. | 3,02 | .. | 38—Medical.. .. | 64 | .. |
| XVII and XVIII—Irrigation Heads. | 33,95 | .. | 40—Agriculture .. | 4,24 | .. |
| XX—Interest .. | 2,29 | .. | 50—Civil Works .. | 18,08 | .. |
| XXIII—Police .. | 1,91 | .. | 56—Stationery and Printing .. | 45 | .. |
| XXIX—Agriculture .. | 93 | .. | 57—Miscellaneous .. | 7,28 | .. |
| XXXIX—Civil Works.. | 11,34 | .. | Other Heads .. | 65 | 41 |
| LI—Land Sales .. | 31,82 | .. | | | |
| Other Heads .. | 54 | 4 | | | |
| | 1,07,97 | 4 | | 1,22,73 | 41 |
| Net betterment .. | 1,07,93 | | Net excess in expenditure. | 1,22,32 | |

Net worsening (1,22,32—1,07,93)=14,39.

8. *The year* 1942-43.—The Revenue Section of the budget estimates for the next year forecasts a deficit on revenue account of 15.27 lakhs. This includes expenditure met from revenue of 18 lakhs on irrigation works, which, but for Government's accumulated surplus, might reasonably be met from loans. It also includes considerable expenditure on other items which, it is hoped, will not be of a recurring nature; in particular it includes 10 lakhs on A.R.P. and Civil Defence. Such expenditure will cease at the end of the war and so long as Government has money in hand to meet it, it is not necessary to impose additional taxation to balance the revenue side of the budget.

Special mention is needed of the rise in receipts from income tax, especially in the estimate for the next year. After land revenue and excise, this has become the most important source of provincial revenue. The rise is due chiefly to the large expansion of war industries and to the large expenditure on supplies not merely on behalf of the Government of India but also on behalf of His Majesty's Government and Allied Governments.

9. The free balance as on 1st April 1940, 1st April 1941, 1st April 1942 and 1st April 1943 was, or is estimated to be 155.23, 171.57, 159.96 and 147.87 lakhs, respectively, arrived at as follows :—

(In thousands of rupees.)

| —— | 1st April 1940 | 1st April 1941 | 1st April 1942 | 1st April 1943 |
|---|---|---|---|---|
| Revenue surplus .. .. .. | 1,26,20 | 1,40,68 | 1,27,29 | 1,12,02 |
| Provincial Loans and Advances Account | 17,23 | 17,39 | 17,79 | 19,49 |
| Artillery Maidan Receipts .. .. | 11,80 | 13,50 | 14,88 | 16,36 |
| Total .. | 1,55,23 | 1,71,57 | 1,59,96 | 1,47,87 |

10. *Cash Balance.*—The free balance comprises items of receipts for which there is no corresponding liability. Government accounts, however, cover a vast number of transactions, of a banking or deposit nature for example. It acts as banker for local bodies, civil courts, funds in the hands of departmental officers, etc. ; it has the custody of Government servants' provident funds ; it may draw upon its cash balances for expenditure of a capital nature, pending its conversion into loans ; it keeps funds granted for specific purposes until such time as they are utilized. The cash balance, however, does not include *all* the deposits referred to above for, as part of the scheme of decentralisation of balances on the inauguration of Provincial Autonomy some 77 lakhs of liabilities were handed over to the Government of Sind without handing over a corresponding amount of cash, while at the same time the debt of this Province to the Centre was reduced by a corresponding amount . (*vide* paragraph 4 of the Introductory Note to the Blue Book for 1937-38.) The cash balance of this Government is thus arrived at from the transactions which have taken place since that time. Thus, as local bodies now keep less money on deposit with Government, the figure under this head in the following table is *minus*. Similarly, as more has been spent on capital account than was available from loans savings on the inauguration of Provincial Autonomy, the figure under this head is minus, *i.e.*, the cash balance has been depleted to this extent. It has, however, been replenished in other ways as shown. The cash balance available with Government, as a result of all these transactions was, or is estimated to be, as in the following statement. The figure mentioned under " Suspense " represents either Treasury Bills or marketable Government of India Securities.

(In thousands of rupees.)

| —— | 1st April 1941. | 1st April 1942. | 1st April 1943. |
|---|---|---|---|
| (1) Capital Section .. .. .. .. | —21 | —10,66 | —10,66 |
| (2) *Debt and Deposit Section*— | | | |
| Press Depreciation Fund .. .. .. | 40 | 45 | 57 |
| Deposits of Local Funds .. .. .. | —1,16 | —1,16 | —1,16 |
| Civil Deposits .. .. .. .. | 7,37 | 9,43 | 9,39 |
| State Provident Funds .. .. .. | 13,62 | 19,08 | 24,88 |
| Handloom Industries Deposit Account .. | 47 | 50 | 44 |
| Rural Development Fund .. .. | 1 | 45 | .. |
| Central Cotton Committee Research Fund .. | 4 | 4 | 4 |
| Building Fund .. .. .. .. | 5,26 | .. | .. |
| Advances repayable .. .. .. | —18 | —15 | —12 |
| Remittances .. .. .. .. | 4,55 | 4,30 | 4,30 |
| (3) Free balance .. .. .. .. | 1,71,57 | 1,59,96 | 1,47,87 |
| (4) Minimum balance with the Reserve Bank and in the Treasuries .. .. .. | 8,00 | 8,00 | 8,00 |
| (5) Excess payment to the Government of India on account of Lloyd Barrage Debt .. .. | —1,37 | .. | .. |
| (6) Suspense (including Treasury Bills and investment in long term securities) .. .. | —1,74,65 | —1,77,84 | —1,72,84 |
| Total .. | 33,72 | 12,40 | 10,71 |

11. *The Lloyd Barrage Debt.*—The current year marks the end of the interim period. Before the introduction of the regular funding of the Lloyd Barrage Debt up to 31st March 1942, the re-payment of the Lloyd Barrage Debt is entirely dependent on receipts from the system. From the next year, however, the debt is to be refunded by the payment of fixed blocks of capital beginning with 75 lakhs and decreasing gradually, together with interest at a fixed rate of 4½ per cent. on all the debt outstanding in each year. In 1940-41 Government was able to re-pay more than 75 lakhs and again in the current year it hopes to re-pay considerably more than 75 lakhs, thanks largely to increased realizations of instalments of malkano. This will be a great advantage so far as the future burden of annual interest is concerned and every effort is being made to take advantage of this position and re-pay as much as possible before 31st March 1942. From 1942-43 onwards, if the Lloyd Barrage System yields more than is required to meet the funding arrangements, the surplus goes to the benefit of provincial revenues. If, however, there is a shortfall, the deficit must be made good from provincial revenues. So far as next year's budget estimate is concerned, it is expected that the receipts of the system will be sufficient to re-pay the interest plus 75 lakhs and yield a small balance of 3 lakhs. From the latest review of the prospects of the system, it seems likely that for the next five years receipts will be more than sufficient to cover the debt charges. Whether the system will produce sufficient revenue to meet not merely the debt charges but provide a surplus sufficient to offset the reduction of the subvention in 1947-48, is at present doubtful. It is, therefore, desirable not to dissipate the excess receipts from the system in the next five years but to retain them for a possible shortfall in future years. The following table gives a brief statement of the position :—

(In thousands of rupees.)

| | Actuals for 1940-41. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|
| Land sales .. .. .. .. .. | 83,13 | 1,06,80 | 90,50 |
| Net revenue of the Lloyd Barrage System .. .. | 1,19,55 | 1,02,74 | 95,11<br>—2,88* |
| Total .. | 2,02,68 | 2,09,54 | 1,82,73 |
| Interest charges of the System.. .. .. | —1,23,48 | —1,17,38 | —1,11,26 |
| Balance .. | 79,20 | 92,16 | 71,47 |
| Capital receipts .. .. .. .. | 3,76 | 3,26 | 6,87 |
| Amount available for repayment .. .. | 82,96 | 95,42 | 78,34 |
| Balance from past years .. .. .. | 3,98 | —1,37 | .. |
| Total .. | 86,94 | 94,05 | 78,34 |
| Actually paid or payable .. .. .. | 88,31 | 94,05 | 75,00 |
| Balance .. | —1,37 | .. | 3,34 |

*Represents the cost of the Revenue Officer and his establishment employed on the sale of barrage lands.

The passage of the Bombay Irrigation (Amendment) Act, 1941, has, it is hoped, settled the question of water-course recoveries finally. Hitherto, recoveries from khatedars of the expenditure incurred by Government on the construction of their water-courses have been extremely disappointing. The passage of this Act has enabled the khatedars to start with a clean sheet without a load of arrears and it is to be hoped that during the next 20 years the instalments will come in with unfailing regularity. It is hoped too—now that the question of concessions has been settled—that a large proportion of khatedars will find it convenient, taking advantage of the good prices of agricultural products, to pay their dues in a lump-sum instead of in instalments.

The Crown Representative has recently passed orders on the Arbitrator's Report on the Sind-Khairpur dispute over Khairpur's share of the cost of the Lloyd Barrage. Those orders are very much less favourable than the Province had expected; in fact so far from Khairpur State paying anything towards the cost of the Barrage, the Sind Government seems likely to be called upon to make a net payment to the State on account of damage done by water-logging, etc. There is reason to hope, however, that an appeal against this award may be successful and a special officer has been appointed to examine the whole question to enable this Government to lodge an appeal. Pending a decision on this matter of appeal, no details of the award can be given. Nor has any decision been reached whether any payment, if finally due by Sind on this account, together with the capital expenditure incurred during the year in excess of Lloyd Barrage Loan savings shall be added to the Lloyd Barrage Debt and refunded in accordance with the programme.

12. Attention is invited to the Bill before the Assembly to amend the Local Boards Act in order to provide for increase in the Local Fund Cess for purposes of communications. It will be recalled that in recent years large sums have been spent from the Petrol Tax Fund on the improvement of Local Board roads. The balance in that fund has been exhausted and in any case, it is not available for the ordinary maintenance of roads. In order to prevent the improved roads from deteriorating and to maintain them at an improved standard, Government has spent provincial revenues on these Local Board roads. This is a position which Government cannot allow to continue. The Bill, therefore, provides that Local Boards shall hand over a sufficient portion of the Local Fund Cess to Government to enable Government to defray the cost of maintaining these roads. If this Bill is passed in the next session, as it is hoped, the revenue side of the 1942-43 budget will improve by 2¼ lakhs, for, as in the current and previous years, provision has been made on the expenditure side of the budget for spending 2¼ lakhs on improvement and maintenance of District Local Board roads, while no provision has yet been made on the receipt side.

13. *Ways and Means.*—Only one aspect of the Ways and Means transactions of this Government seems to call for notice. During the course of the year, in view of the very low yield to be obtained on Treasury Bills, which never yielded more than 15 annas per cent. and sometimes as low as 6 annas per cent., Government decided to invest 65 lakhs of its balances in long-term Government of India Securities; 50 lakhs were invested in 3 per cent. Defence Loan 1949-52 and nearly 15 lakhs in the 4 per cent. 1960-70 Loan. This investment is included in the figures of "suspense" and will be maintained until such time as better use can be made of the money. The figure of 65 lakhs corresponded roughly to the amount of Provident Fund of its servants which Sind Government kept in its custody on which it pays 3¼ or 4%. The transaction is not, however, a formal funding of this unfunded debt but is a purely ways and means transaction.

14. *Famine Relief Fund.*—Government also holds on account of this fund Securities of the face value of Rs. 13,47,600 (Purchase price Rs. 13,43,958). These investments are outside the statement given above of the cash balance of the Province.

15. Sind has now completed almost six years as a separate Province and nearly five years of Autonomy. The position as reviewed above gives ground for sober confidence. The Province has not merely been able to pay its way but has been able to build up a reassuring balance. It has met all its obligations and can continue to do so. A word of caution is, however, necessary, for the war situation is liable at any moment to give rise to expenditure on a very considerable scale on measures of defence which brook no postponement. There is also the ever present fear of inflation which has already begun to lift its ugly head. It should also be remembered that the Province was separated at a time when India as a whole was beginning to recover from a deep depression and the past six years cover an upward curve of the trade cycle. The future years may not reveal such satisfactory financial results as have been achieved in the last five or six years. Nevertheless, there is reason to suppose that the Province will be able to keep an even keel and ride successfully the inevitable ups and

downs of the financial sea. Hitherto, this Government has not found it necessary to raise any loan in the open market but if it should do so, for productive irrigation schemes for example or for the conversion to a lower rate of interest of part of its debt to the Government of India, there is every reason to expect that investors would repose as much confidence in the credit of the Sind Government as in that of the largest Province in India. The predominance of land revenue in the finances of the Province cannot be overlooked and this is entirely due to irrigational development; a vast scheme like the Lloyd Barrage, for example, has brought great prosperity to a large part of the Province. There is still scope for further such development in the non-barrage area. In so far as this Government is making inroads into its accumulated balances, it is chiefly for the development, on a comparatively smaller scale, of irrigational facilities which will increase future revenues. Some of the big schemes which are under examination of the Special Project Circle are likely to be beyond the capacity of this Government to meet from current revenue or past revenue surpluses. To carry them out, will probably involve the floating of loans in the open market. If this proves necessary, it can reasonably be expected that this Province will be able to raise its loan requirements on, at least, as favourable terms as other provinces in India.

J. C. BOLTON,

2nd February 1942. Financial Secretary to Government.

# MEMORANDUM IN EXPLANATION OF THE FIGURES IN THOUSANDS OF RUPEES UNDER EACH MAJOR HEAD OF REVENUE AND EXPENDITURE.

## IV—TAXES ON INCOME OTHER THAN CORPORATION TAX.

*Revenue.*

Page 10, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| IV.—Share of net proceeds assigned to Provinces .. .. .. | 8,32 | 8,50 | 14,54 | 17,10 |

1. With the introduction of Provincial Autonomy, the share of income-tax payable to the Provinces is regulated by the provisions of section 138 of the Government of India Act, 1935, read with paragraphs 5 and 6 of the Government of India (Distribution of Revenues) Order, 1936, and (Amendment) Order, 1940.

2. The share due to this Province during the year 1941-42 is estimated at 14,54 as intimated by the Government of India. The estimate for 1942-43 is also based on the information furnished by the Government of India.

## VII AND 7.—LAND REVENUE.

*Revenue.*

Pages 10-11, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Ordinary Revenue .. .. | 2,47,23 | 1,80,00 | 2,22,00 | 2,04,00 |
| Sale-proceeds of waste lands and redemption of Land Tax .. .. | 2,61 | 1,25 | 3,00 | 2,50 |
| Recoveries on account of Survey and Settlement Charges .. .. | 6 | 7 | 6 | 6 |
| Recoveries of overpayments .. .. | 1 | 1 | 3 | 1 |
| Collection of payments for services rendered .. .. .. .. | 50 | 30 | 45 | 45 |
| Miscellaneous .. .. .. | 1,10 | 1,08 | 1,04 | 88 |
| *Deduct*—Portion of land revenue due to irrigation .. .. .. | —2,00,29 | —1,45,62 | —1,81,12 | —1,65,76 |
| Total .. | 51,22 | 37,09 | 45,46 | 42,14 |
| *Deduct*—Refunds .. .. .. | —3,28 | —2,25 | —3,00 | —3,00 |
| Total .. | 47,94 | 34,84 | 42,46 | 39,14 |

*Expenditure.*

Pages 64-74, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42 | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Charges of Administration .. .. | 4,79 | 4,74 | 5,13 | 7,60 |
| Survey, Settlement and Record Operations .. .. .. .. | 2,08 | 3,54 | 3,92 | 3,74 |
| Land Records .. .. .. | 12,57 | 12,42 | 13,58 | 13,55 |
| Charges on account of Encumbered Estates .. .. .. .. | 35 | 3 | 3 | 3 |
| Assignments and Compensations .. | 10 | 11 | 11 | 11 |
| Charges in England .. .. .. | 4 | 5 | 5 | 9 |
| Total .. | 19,93 | 20,89 | 22,82 | 25,12 |

L (IV) 1809—5

*Revenue.*

3. *Ordinary Revenue.*—The receipts recorded under this head are inclusive of the portion of land revenue due to irrigation which is subsequently transferred to the irrigation heads (XVII and XVIII). The increase of 42,00 in the revised over the budget estimate of 1941-42 is mainly due to (*i*) accelerated collections expected during the current kharif collection season, February—March 1942, combined with the collection of arrears of last year's kharif demands in April and May of 1941, (*ii*) increase in cotton assessment based on sliding scale on account of higher prices and (*iii*) additional areas having been brought under cultivation. Next year's estimate is based on the normal jamabandi, normal remissions and normal prices and no further scope for accelerated collections; it assumes, however, the collection of the entire kharif demand in February—March 1943 whereas prior to the current year such collections have continued into April and May of the following financial year.

4. *Sale-proceeds of waste lands and redemption of Land Tax.*—The increase in the revised estimate of 1941-42 and the budget estimate of 1942-43 over the budget estimate of 1941-42 is due to increase in the sales of land in Non-Barrage Zone as a result of irrigational improvements.

*Expenditure.*

5. *Charges of Administration.*—The increase in the revised over the budget estimate of the current year is mainly due to (*i*) the appointment of Special Mukhtiarkars for inspection of remission work, (*ii*) the appointment of a Special Land Grant Officer in the Karachi District for the disposal of land on permanent tenure and (*iii*) land acquired for Hindu and Muslim migrants to big villages for security, for which no provision was made in the budget estimate. The increase in the next year's estimate over the current year's budget estimate is due to the inclusion of the provision for the Revenue Officer and his establishment under this head from the next year, which was classified hitherto under the major head "68—Construction of Irrigation, etc".

6. *Survey, Settlement and Record Operations.*—The increase in the revised over the budget estimate for 1941-42 is due to (*i*) the appointment of settlement officers and their staff to undertake the revision of settlements in the barrage as well as non-barrage area, (*ii*) the entertainment of additional staff under the Soil Classification Officer, (*iii*) grant of grain compensation allowance and (*iv*) grant of Karachi Local Allowance to classers and increased expenditure on account of travelling allowance for which no provision was made in the budget estimate. The decrease in the next year's budget estimate compared with the current year's revised estimate is due to the transfer of the provision for photozinco printing work to the major head "56—Stationery and Printing".

7. *Land Records.*—The increase in the revised over the budget estimate for the current year is due to (*i*) the entertainment of temporary establishment to undertake the survey of jagir lands, (*ii*) the entertainment of temporary establishment to prepare record of rights in surveyed jagirs, (*iii*) the non-realisation of probable savings on account of Kanungo establishment to the extent anticipated in the budget and (*iv*) grant of grain compensation allowance. The increase in the next year's estimate over the current year's is on account of provision for the grant of grain compensation allowance for a full year, anticipated less savings on account of Kanungo establishment and provision for new items as explained in the statement of new items of expenditure.

8. *Charges in England.*—The increase in the next year's estimate is on account of the provision for the Sterling Overseas Pay of the Revenue Officer, Lloyd Barrage.

# VIII AND 8.—PROVINCIAL EXCISE.

*Revenue.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Country Spirits .. .. .. | 19,13 | 18,00 | 19,50 | 19,00 |
| Country fermented liquors .. .. | 31 | 24 | 34 | 29 |
| Malt liquors .. .. .. | 10 | 9 | 6 | 9 |
| Wines and spirits (foreign liquors other than beer, medicated wines and commercial spirits) .. .. .. | 5,06 | 4,02 | 5,55 | 4,80 |
| Receipts from commercial spirits including denatured spirits and medicated wine .. .. .. .. | 19 | 20 | 20 | 20 |
| Opium .. .. .. | 4,63 | 4,41 | 4,50 | 4,56 |
| Duty on medicinal and toilet preparations | 18 | 14 | 25 | 16 |
| Hemp and other drugs .. .. | 4,81 | 3,95 | 5,40 | 5,20 |
| Receipts from distilleries .. .. | 4,60 | 4,45 | 4,93 | 4,55 |
| Fines, confiscations and Miscellaneous .. | 6 | 8 | 8 | 8 |
| Collection of payments for services rendered.. .. .. .. | 6 | 6 | 6 | 7 |
| Total .. | 39,13 | 35,64 | 40,87 | 39,00 |
| *Deduct*—Refunds .. .. .. | —1,43 | —1,64 | —1,15 | —1,72 |
| Total .. | 37,70 | 34,00 | 39,72 | 37,28 |

Pages 12-13, Civil Budget Estimate.

*Expenditure.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| District Executive Establishment .. | 1,97 | 2,00 | 2,00 | 2,03 |
| Distilleries .. .. .. | 2,23 | 2,45 | 2,43 | 2,15 |
| Cost of opium supplied to Provincial Excise Department. .. .. | 55 | 73 | 70 | 71 |
| Compensations .. .. .. | 25 | 25 | 25 | 25 |
| Total .. | 5,00 | 5,43 | 5,38 | 5,14 |

Pages 75-77, Civil Budget Estimate.

*Revenue.*

9. *Country Spirits.*—The increase in the current year's revised estimate and the next year's budget estimate over the current year's budget estimate is due to the increase in the still head duty on 15° U. P. liquor from Rs. 9 to Rs. 10 per gallon and to general increase in the consumption of country liquor due to high prices of foreign liquor.

10. *Country Fermented Liquor.*—The increase in the current year's revised estimate over the current year's budget estimate is due to realization of increased license fees during the current financial year.

11. *Wines and Spirits, etc.*—The increase in the current year's revised and the next year's budget estimate over the current year's budget estimate is due to more imports of Indian-made foreign liquor from other provinces.

12. *Duty on Medicinal and toilet preparations.*—The increase in the current year's revised estimate over the current year's budget estimate is due to increased imports of medicinal and toilet preparations from other provinces.

13. *Hemp and other drugs.*—The increase in the current year's revised estimate and the next year's budget estimate over the current year's sanctioned estimate is mainly due to increase in the consumption of Ganja as a result of the total prohibition of the sale of Charas.

14. *Receipts from Distilleries.*—The increase in the current year's revised estimate and the next year's budget estimate over the current year's budget estimate is due to increase in the amount of gain on liquor as a result of lower supply rates.

15. *Refunds.*—The expenditure under this head is of a fluctuating nature as it depends on the export of duty-paid foreign liquor to other provinces.

*Expenditure.*

16. *Distilleries.*—The decrease in the current year's revised estimate and the next year's budget estimate as compared with the current year's sanctioned estimate is due to reduced supply rates with effect from 1st October 1941

# IX AND 9—STAMPS.

*Revenue.*

Pages 14-15, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| *A—Non-Judicial.* | | | | |
| Sale of stamps .. .. .. | 9,95 | 9,00 | 10,35 | 9,95 |
| Duty on Impressing Documents .. | 6 | 6 | 8 | 7 |
| Fines and penalties .. .. | 5 | 4 | 4 | 4 |
| Miscellaneous .. .. .. | 27 | .. | .. | .. |
| Total, A—Non-Judicial .. | 10,33 | 9,10 | 10,47 | 10,06 |
| *Deduct*—Refunds .. | —19 | —15 | —15 | —18 |
| Total .. | 10,14 | 8,95 | 10,32 | 9,88 |
| *B—Judicial.* | | | | |
| Court Fees realised in stamps .. | 6,75 | 7,57 | 6,70 | 6,70 |
| Fines and penalties .. .. | .. | .. | .. | .. |
| Miscellaneous .. .. .. | 1 | .. | .. | .. |
| Total, B—Judicial .. | 6,76 | 7,57 | 6,70 | 6,70 |
| *Deduct*—Refunds .. | —3 | —2 | —2 | —2 |
| Total .. | 6,73 | 7,55 | 6,68 | 6,68 |
| Grand Total .. | 16,87 | 16,50 | 17,00 | 16,56 |

*Expenditure.*

Pages 78-79 Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| *A—Non-Judicial.* | | | | |
| Charges for the sale of stamps .. | 14 | 14 | 14 | 14 |
| Cost of stamps supplied from Central Stamp Stores .. .. .. | 5 | 8 | 8 | 7 |
| Total, A—Non-Judicial .. | 19 | 22 | 22 | 21 |
| *B—Judicial.* | | | | |
| Charges for the sale of stamps .. | 5 | 5 | 5 | 5 |
| Cost of stamps supplied from Central Stamp Stores .. .. .. | 2 | 3 | 3 | 2 |
| Total, B—Judicial .. | 7 | 8 | 8 | 7 |
| *C—General.* | | | | |
| Superintendence .. .. .. | 13 | 13 | 13 | 14 |
| Grand Total .. | 39 | 43 | 43 | 42 |

*Revenue.*

17. The increase under 'A—Non-Judicial' and decrease under 'B—Judicial' in the revised estimate for the current year and the next year's budget estimate compared with the current year's budget estimate is mainly due to trade fluctuations as a result of war. There seems to be a definite tendency when prices are rising and profits increasing, for the sale of non-judicial stamps to increase in value and for the sale of judicial stamps, which are dependent largely on commercial litigation, to decrease.

## X AND 10.—FOREST.

*Revenue.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 16, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Timber and other produce removed from the forest by Government Agency .. | 3 | 4 | 3 | 4 | |
| Timber and other produce removed from the forests by consumers or purchasers. | 6,15 | 5,57 | 7,00 | 6,15 | |
| Drift and waif wood and confiscated forest produce .. .. .. | .. | .. | .. | .. | |
| Miscellaneous .. .. .. | 1,13 | 98 | 1,00 | 1,13 | |
| Total .. | 7,31 | 6,59 | 8,03 | 7,32 | |
| *Deduct*—Refunds .. .. .. | .. | —3 | —2 | —2 | |
| Total .. | 7,31 | 6,56 | 8,01 | 7,30 | |

*Expenditure.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Pages 81-82, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Conservancy and Works .. .. | 58 | 56 | 56 | 65 | |
| Establishment .. .. .. | 3,09 | 3,30 | 3,31 | 3,34 | |
| Interest on capital .. .. | 1 | 1 | 1 | 1 | |
| Charges in England .. .. | 6 | 7 | 8 | 7 | |
| Total .. | 3,74 | 3,94 | 3,96 | 4,07 | |

*Revenue.*

18. *Timber and other produce removed from the forests by consumers or purchasers.*—The increase in the revised over the budget estimate for 1941-42 is due to emergency fellings during 1940-41 half the revenue from which came during 1941-42 and also due to better realizations from sale of cuts and thinnings held in September 1941 and to large areas threatened with erosion having been exploited.

The next year's estimate is less than the revised estimate for 1941-42 as no large clearance of erosion areas is expected. The estimate has been based on the average normal rates realizable for cuts and thinnings.

19. *Miscellaneous.*—The increase in the revised estimate for 1941-42 and budget estimate for 1942-43 over the budget estimate for 1941-42 is due to more assessment expected to be realized from forest cultivation.

*Expenditure.*

20. *Conservancy and Works.*—The increase in the budget estimate for 1942-43 over the budget and revised estimates for 1941-42 is due to (*i*) expenditure on overcoats due for supply to forest subordinates during 1942-43 and also to higher rates of articles due to war and (*ii*) payment of more water charges to the Public Works Department for assured and ordinary water supply.

## XI AND 11.—REGISTRATION.

*Revenue.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 17, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Fees for registering documents .. | 2,17 | 1,99 | 2,21 | 2,10 | |
| Fees for copies of registered documents | 3 | 2 | 3 | 3 | |
| Miscellaneous .. .. .. | 2 | 2 | 2 | 2 | |
| Total .. | 2,22 | 2,03 | 2,26 | 2,15 | |
| *Deduct*—Refunds .. .. .. | —3 | —1 | —1 | —2 | |
| Total .. | 2,19 | 2,02 | 2,25 | 2,13 | |

L (IV) 1809—6

*Expenditure.*

| Pages 83-84, Civil Budget Estimate. | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Superintendence .. .. | 12 | 11 | 11 | 12 |
| District Charges .. .. .. | 75 | 78 | 77 | 79 |
| Total .. | 87 | 89 | 88 | 91 |

*Revenue.*

21. The increase in the revised over the budget estimate for the current year is mainly under "Fees for registering documents" due to registrations of greater value on account of the rise in prices of building materials of landed property in Karachi while outside Karachi it is due to improved agricultural commodity prices which enhance the value of landed property. The receipts being of a fluctuating nature, the next year's estimate has been framed on the basis of average of past actuals.

## XII AND 12—MOTOR VEHICLES ACTS.

*Revenue.*

| Page 18, Civil Budget Estimate. | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Receipts under the Indian Motor Vehicles Act .. .. .. | 74 | 50 | 75 | 48 |
| Receipts under the Provincial Motor Vehicles Taxation Act .. .. | 2,45 | 2,15 | 2,51 | 2,12 |
| Fees and other receipts .. .. | 8 | 4 | 4 | .. |
| Total .. | 3,27 | 2,69 | 3,30 | 2,60 |
| *Deduct*—Refunds .. .. .. | —2 | —5 | —5 | —2 |
| Total .. | 3,25 | 2,64 | 3,25 | 2,58 |

*Expenditure.*

| Pages 85-86, Civil Budget Estimate. | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Inspection of Motor Vehicles .. .. | 6 | 20 | 22 | 33 |
| Charges of collection .. .. .. | 22 | 21 | 23 | 14 |
| Total .. | 28 | 41 | 45 | 47 |

*Revenue.*

22. The increase in the revised over the budget estimate of the current year is due to larger realisations than anticipated. The decrease in the next year's estimate is due to the fall in the number of motor vehicles anticipated as a result of petrol rationing and the difficulty in importing motor-cars because of the international situation.

*Expenditure.*

23. The increase in the revised estimate of the current year and the budget estimate of next year over the current year's budget is due to (1) the increased expenditure on travelling allowance on account of the expansion of Transport Authorities, (2) the continuance of the temporary establishment in the Motor Vehicles Office, Karachi, and (3) the appointment of peons for the Inspectors of Motor Vehicles.

## XIII AND 13—OTHER TAXES AND DUTIES.

*Revenue.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 19, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Taxes on luxuries, etc. ... ... ... | 3,53 | 3,04 | 4,00 | 3,49 | |
| *Deduct*—Refunds ... .. ... | —4 | — 2 | —4 | —4 | |
| Total ... | 3,49 | 3,02 | 3,96 | 3,45 | |
| Receipts from Electricity Duties ... ... | 2,65 | 2,10 | 2,70 | 2,60 | |
| *Deduct*—Refunds ... ... ... | ... | ... | . | ... | |
| Total ... | 2,65 | 2,10 | 2,70 | 2,60 | |
| Receipts from Tobacco Duties ... ... | 69 | 63 | 66 | 66 | |
| *Deduct*—Refunds ... ... ... | ... | —1 | —1 | —1 | |
| Total ... | 69 | 62 | 65 | 65 | |
| Receipts under the Sind Sales of Motor Spirit Taxation Act, 1939 ... ... ... | 3,81 | 1,75 | 3,20 | 2,50 | |
| Total XIII—Other Taxes and Duties ... | 10,64 | 7,49 | 10,51 | 9,20 | |

*Expenditure.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Pages 87-88, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Collection Charges—Entertainment Tax ... | 3 | 3 | 3 | 4 | |
| Charges under the Electricity Acts ... ... | 4 | 4 | 5 | 5 | |
| Charges in connection with Tobacco Duties ... | 2 | 2 | 2 | 2 | |
| Charges under the Sind Sales of Motor Spirit Taxation Acts, 1939. | 1 | 2 | 2 | 2 | |
| Total .. | 10 | 11 | 12 | 13 | |

*Revenue.*

24. The receipts under this major head are of a fluctuating nature. The revised estimates are based, generally, on the progress of actuals in the current year; the increase in the estimate for taxes on luxuries is due to a rise in receipts of Entertainment Tax offset by a fall under Totalisator and Bookmakers. The next year's estimates under "Taxes on Luxuries, etc.", have been framed on a conservative basis as receipts from taxes on luxuries are likely to fall with a rise in the cost of living The increase in the revised estimate under the head "Sind Sales of Motor Spirit Taxation Act, 1939" as compared with the current year's budget estimate is due to the fact that the petrol rationing scheme came into effect from the middle of August 1941 while the budget estimate was based on the assumption that the scheme would come into operation for the whole year. The decrease in the next year's budget estimate as compared with the revised estimate of the current year is due to the further extension of petrol rationing.

*Expenditure.*

25. The increase of 1 in the revised estimate of the current year and of 2 in the next year's budget estimate as compared with the current year's budget estimate is due to the increase in the conveyance allowance of the Inspector of Taxes and the appointment of an additional clerk and a tapedar in the office of the Inspector of Scheduled Taxes.

# NOTE ON THE SYSTEM OF CAPITAL AND NON-CAPITAL ACCOUNTS OF IRRIGATION WORKS MAINTAINED IN THE PUBLIC WORKS DEPARTMENT.

26. Irrigation works are divided into two main categories (1) works for which Capital Accounts are kept and (2) works for which Capital Accounts are not kept. All Irrigation works, of which it is both desirable and possible to maintain accounts on a commercial basis, are included in the former category and those for which the maintenance of such accounts is either impossible or unnecessary, either because they produce little or no revenue or because owing to their restricted size, it is not worthwhile examining the returns paid by each individual work, are put under the latter class. The important criterion in the case of a commercial undertaking is whether the work is remunerative or the reverse and it is, therefore, essential for this class of works to maintain a Capital Account, since it is only by reference to the amount of capital expended that the value of the results obtained can be determined.

27. The works for which Capital Accounts are kept are first divided to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of which is again sub-divided into (1) Productive and (2) Unproductive Works. There are, however, no works of class (B) in Sind.

28. The initial expenditure on the construction of an irrigation project for which a Capital Account is kept is charged to the Capital Account of that project and such further expenditure after its completion as is necessary for the full development of the scheme is also added to that account.

29. The capital invested on the work includes (1) direct charges, *i.e.*, cost of works, establishment, tools and plant and pensionary charges, (2) indirect charges, *i. e.*, capitalised value of abatement of revenue from land occupied by works and audit charges and (3) all arrears of simple interest, if any, *i. e.*, balance of total interest over net revenue. This capital cost is commonly known as "sum-at-charge."

30. As soon as the work commences to earn revenue, a Revenue Account is opened for it. The revenue derived from the work is credited to that account and annual maintenance charges are debited to it. The difference between the gross revenue earned and the maintenance charges is the net revenue on the work.

31. Turning to the sub-divisions—Productive and Unproductive Works, it may be observed that if the net revenue from a capital work is expected to repay after ten years from its completion the annual interest charges on the capital invested, *i.e.*, sum-at-charge, at 6 per cent. or at such other rate as may be fixed by Government, from time to time, the work is considered as "Productive" otherwise it is treated as "Unproductive." If any work for which a Capital Account is kept and which is classed as Productive fails at any time after the expiry of ten years from its completion in three successive years to yield the relevant return, it is transferred to the Unproductive class. Similarly if a work though classed as Unproductive succeeds in yielding for three successive years the relevant return prescribed for a Productive work, it is transferred to the Productive class.

The same principle would apply to all extensions and improvements of an existing work.

32. The capital expenditure on irrigation works is booked in the accounts under one major head, *viz.*, "68—Construction of Irrigation, Navigation, Embankment and Drainage Works." Funds for these works may be provided from ordinary revenues or from other sources outside the revenue, of which the most important is loans, but the expenditure is booked initially under the major head "68" only. This major head is, however, intended to include only expenditure incurred from sources outside the revenue and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be one deduction in a lump-sum at the foot of the account of the major head "68" and the amounts thus deducted from this head are booked,

without details of works, under the major head "19". The head "19" is, therefore, purely a transfer head. The net total of the major head "68", after the deduction above referred to has been made, represents that portion of the capital expenditure on irrigation works which is financed from sources outside the revenue account.

33. The revenue derived from irrigation works for which Capital Accounts are kept and the annual expenditure on maintenance and working expenses on those works are respectively credited and debited to the revenue account of those works under a separate revenue head "XVII—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept," the divisions and sub-divisions of this account also being the same as those under the corresponding capital expenditure head "68" mentioned above.

34. In the budget estimate of revenue for Irrigation Works under the abovementioned head "XVII", the working expenses and maintenance charges of capital works are shown by a *minus* entry under *gross* revenue in order to show the estimated *net* revenue. Although these working expenses are shown under the receipt head, they are, of course, treated in all respects as ordinary expenditure ; they are subject to the same rules and conditions and, as in the case of other outlay, are included in the demand for grants.

35. There is one more *minus* entry to be made in the budget estimate of revenue under the head "XVII" before the *net* revenue is shown and that is the "refunds of revenue."

36. The interest on the total capital expenditure met from all sources is shown under the head "17.—Interest on Works for which Capital Accounts are kept."

37. With reference to the second division of irrigation works, *viz.*, works for which *Capital Accounts are not kept*, it may be observed that this division includes a very large number of works which, while collectively of great importance, are individually too small to make it worthwhile to maintain separate accounts for each. All expenditure on such works, whether on the construction of new works or on extensions or improvements, or on maintenance or repairs of existing works, is accounted for under one major head "18—Other Revenue Expenditure." Since the works under this class are on a non-commercial basis and no capital accounts are kept for them, there is no object in treating the maintenance charges as a *minus* entry under revenue from these works as in the case of commercial works, and, therefore, they are shown under the expenditure head "18". The only comparison here possible is that between the gross revenue (shown under revenue head XVIII) and the total expenditure of all kinds. In this division is also booked, under a separate sub-head "Miscellaneous Expenditure" all expenditure on the preliminary surveys of new projects and also the cost of famine surveys required for the preparation of the famine programme. (The works in this division are financed from ordinary revenues of the year.) The revenue earned by this class of works is shown under the revenue head "XVIII.—Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept" and the refunds of revenue are deducted from the gross receipts in order to show the net revenue of the works.

L (IV) 1809—7

## IRRIGATION WORKS.

- 68.—Capital Works.
  - (A) Irrigation Works.
    - Productive Works.
    - Unproductive Works.
  - (B) Navigation, Embankment and Drainage Works.
    - Productive Works.
    - Unproductive Works.
- 18.—Non-Capital Works.
  - (A) Irrigation Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.
  - (B) Navigation, Embankment and Drainage Works.
    - Works for which Revenue Accounts are not kept.
    - Miscellaneous expenditure.

DEFINITIONS.—1. "*Capital works*" are works for which Capital and Revenue Accounts are kept on a commercial basis. The capital expenditure is accounted for under the head "68" and funds for the works are provided from two sources (1) Ordinary Revenues and (2) Loans or accumulated surplus revenue. Revenue realised from them is credited to the head "XVII".

2. "*Non-Capital works*" are works for which individually neither Capital nor Revenue Accounts are kept either because they produce little or no revenue owing to their restricted size. The expenditure on these is accounted for under the head "18". Any revenue realised from them is credited to the head "XVIII".

## NOTE SHOWING THE MAIN IRRIGATION WORKS COMPLETED AND IN PROGRESS.

38. The Province of Sind is situated beyond the influence of the south-west and north-east monsoons and in consequence its rainfall is small and negligible. In normal years, nine-tenths of the area cultivated depends on irrigation by canals. The importance of a scientific and modern system of irrigation to the province cannot therefore be over-estimated. Prior to the construction of the Lloyd Barrage Scheme, nearly all the canal systems were inundation ones, dependent on floods in the Indus, and in general the canals flowed from the end of May to the beginning of October, only the Jamrao and Fuleli Canal Systems receiving a perennial supply. The cultivation dependent on river inundation was principally kharif and even this was subject to insecurity of supply due to fluctuation in the water levels. The low water supplies in the winter season could be tapped only to a small extent and largely ran to waste in the Arabian Sea. As a result of the vagaries of a constantly changing river, the inundation canals used to suffer badly from a poor supply during critical irrigation periods. To cite a specific instance, the inundation of 1918 was one of the lowest on record and the value of the crops lost by the failure of the inundation that year was estimated by the then Commissioner in Sind (Sir Henry Lawrence) at £ 10,000,000.

39. From 1932 the area in Central Sind is receiving an assured supply of water from the Lloyd Barrage Canals all of which are perennial, except the Rice, Thar and Hiral Canals. In the greater part of Sind the irrigation system has in consequence been converted from an inundation to a perennial basis the former being confined to parts of Upper and Lower Sind outside the sphere of influence of the Barrage.

From the point of view of irrigation, Sind may therefore be conveniently divided into two distinct spheres:—

(*a*) Area which falls under the command of the Lloyd Barrage Canals.

(*b*) Area served by the inundation canals in Upper and Lower Sind.

### (*A*) LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

40. This vast project, originally estimated to cost Rs. 18.35* crores (including direct and indirect charges) was sanctioned by the Secretary of State in April 1923, was approved by the Bombay Legislative Council in June and construction work commenced in July of that year. The aim of the project was to provide an assured supply to an area of about 18,30,000 acres in British territory which received an indifferent supply from the existing inundation canals and to increase the annual irrigated area by about 31,83,000 acres. Including the Khairpur State and the Nasirabad Tahsil in British Baluchistan the annual cultivation when final development is reached will be 54,53,000 acres. The scheme consists of a Barrage across the Indus, situated about three miles below the gorge at Sukkur, three canals on the right and four on the left bank, each with a separate head regulator. The Right Bank System comprises the North-Western Canal, the Rice Canal and the Dadu Canal. The Left Bank System comprises a large new perennial canal called the Rohri Canal, a perennial supply channel to feed the Eastern Nara River and the canals dependent thereon, and two high level canal feeders for irrigation of lands in the Khairpur State. The Barrage under the system of scientific control, gives the necessary supply to each canal at all stages of flow of the river. The gross expenditure (direct charges) incurred on this scheme to the end of 1940-41 is about Rs. 26·55† crores. The Barrage and canals were formally opened by His Excellency the Viceroy on 13th January 1932 and have been in operation since the kharif season of 1932.

For detailed note regarding the progress of work on this scheme, see paragraphs 210—218 below.

---

* According to the second revised recapitulation statement sanctioned by Government in August 1931, the project is estimated to cost Rs. 20·03 crores for direct and indirect charges.

† This figure is exclusive of Rs. 12,88,591 paid by the Khairpur State as the share of the cost of Barrage, Rs. 1,08,76,250 paid by the Government of India as share of the cost on account of irrigation in the Nasirabad Tahsil to the end of 1940-41, Rs. 18,69,938 receipts on capital account from 1936-37 to 1940-41 utilised to meet interest charges and Rs. 1,48,96,754 write back of interest during 1936-37 to 1940-41 capitalised in the past. It does not include the total capital cost amounting to Rs. 3,02·9 lakhs (direct charges) of inundation canals merged in the Lloyd Barrage Unified System.

## (B) INUNDATION CANALS.

41. Several indigenous channels existed before the British assumed control of Sind in 1843, but these works were generally neglected and in some cases had fallen into disuse. It was due to the initiative of Sir Bartle Frere, the then Commissioner in Sind, that the work of improvement was taken up in real earnest. A brief account of the more important of the inundation canal systems improved by the British Government is given below.

42. *Begari Canal.*—The first canal to be improved in 1855 was the Begari Canal which takes off from the Indus on the Right Bank some 40 miles below the northern boundary of Sind and runs almost due west towards the hills of Baluchistan. The main canal is of considerable size having a discharge of about 7,750 cubic feet a second at its head. The total length of main and branch canal is some 153 miles. Rs. 25·50* lakhs have been spent on this canal up to the end of 1940-41.

43. *Desert Canal.*—This canal system owes its origin to Sir John Jacob. The main canal runs parallel to and just south of the Baluchistan border and has been an important factor in weaning the frontier tribes from their habits of lawlessness and rapine. A beginning was made with the acquisition by Government of the Maksudowah, a private canal, in 1852 and this was gradually extended and improved by the Frontier authorities. In 1871-72 the work was handed over to the Irrigation Department and in 1873 the excavation of the present canal was commenced. The whole system was remodelled and extended in 1900. The main canal has a discharge of about 3,964 cubic feet a second. Rs. 28·05 lakhs have been spent on this canal up to the end of 1940-41.

44. *Unharwah.*—The Unharwah has its head some 35 miles below that of the Desert Canal on the same side of the river. It originated like the latter in a private water-course which was improved and extended between 1884-87. Rs. 9·11 lakhs have been spent on this canal up to the end of 1940-41. It has a discharge of 2,200 cubic feet a second.

45. *Sind Canal.*—This canal system constructed at a cost of Rs. 6·64* lakhs to the end of 1940-41 irrigates a portion of the Sukkur Collectorate.

46. *Mahiwah.*—The Mahiwah is situated on the left bank of the Indus in the northernmost corner of Sind and draws its supply from the Gudu Dhand, a branch of the main river, and serves a portion of the Sukkur Collectorate. Rs. 16·84 lakhs have been spent on this canal up to end of 1940-41.

47. *Fuleli Canal.*—The Fuleli Canal in the Hyderabad district, the largest of the old Sind Canal Systems, was opened in 1861. Including branches it has a total length of 367 miles; the discharge of the main canal at head is 11,500 cubic feet a second and about Rs. 60·88* lakhs have been spent on it up to end of 1940-41. The canal is being remodelled and improved at a cost of Rs. 49·98 lakhs.

48. The other inundation canals, such as the Ghar, the Western Nara, the Dad and the Nasrat, have either been scrapped or short lengths thereof utilised for the Barrage Canal System. The Jamrao and the Mithrao Canals have been remodelled and now derive a very much improved supply in consequence of assured command from the Barrage and the canalisation of the Eastern Nara River as a part of the Lloyd Barrage Scheme.

* These are net figures after transfer of the portion of the capital expenditure of merged canals to the Lloyd Barrage Unified System.

## XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

*Revenue.*

49. The revenue derived from irrigation works for which Capital Accounts are kept is classified under two heads, *viz.*, (*a*) direct receipts and (*b*) that portion of the land revenue which is credited to irrigation. The former head (*a*) includes the sale-proceeds of water supplied for irrigational and non-irrigational purposes, the sale-proceeds from canal plantations and of other canal produce (*e. g.*, wood and grass), etc., while the latter head (*b*) represents the irrigation share of the land revenue.

50. The working expenses of the works for which Capital Accounts are kept are deducted from the total receipts under the two classifications mentioned above (which total receipts are termed "Gross revenue") in order to show the "net revenue" earned.

51. The budget and revised estimates of revenue for 1941-42 together with the actuals for 1940-41 and the budget estimate of revenue for 1942-43, are shown below :—

Pages 20—44, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Direct receipts ... ... ... | 8,66 | 6,99 | 8,73 | 8,07 |
| Portion of land revenue due to works ... ... | 1,96,88 | 1,42,39 | 1,77,68 | 1,62,42 |
| Gross Revenue .. | 2,05,54 | 1,49,38 | 1,86,41 | 1,70,49 |
| *Deduct*—Working Expenses ... ... | —57,54 | —56,84 | —60,15 | —56,47 |
| Net Revenue ... | 1,48,00 | 92,54 | 1,26,26 | 1,14,02 |

52. The revised estimate of gross revenue compared with the budget estimate for 1941-42 shows an increase of 37,03 which is due to the progressive development of irrigation in the areas on the Barrage Canals and higher rates of assessment on cotton because of the sliding scale of assessment. (See paragraph 3 under Land Revenue).

53. The revised estimate of 'working expenses' compared with the budget estimate for 1941-42 shows an increase of 3,31 which is due to certain necessary works of improvements and loop bunds, having been started during the year (1941-42).

54. The provision for 1942-43 under the head "XVII—Working Expenses" has been distributed as under :—

| ——— | Voted. | *Charged.* | Total. |
|---|---|---|---|
| Works ... ... ... ... ... | 1,03 | ... | 1,03 |
| Repairs ... ... ... ... .. | 31,26 | ... | 31,26 |
| Establishment including pensionary charges ... ... | 22,64 | *2,44* | 25,08 |
| Tools and Plant ... ... ... .. | 36 | ... | 36 |
| Charges in England ... ... ... ... | 3 | *36* | 39 |
| *Deduct*—Recovery from the Government of India on account of Irrigation in Nasirabad Tahsil ... ... ... | —1,65 | ... | —1,65 |
| Total ... | 53,67 | *2,80* | 56,47 |

# 17—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

*Expenditure.*

Page 89, Civil Budget Estimate.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| *Irrigation Works.* | | | | |
| (*a*) Interest on capital outlay on the Lloyd Barrage Unified System. | | | | |
| 1. Transfer from "22"— | | | | |
| (i) Met from sale of lands in the Barrage Zone ... ... | 83,14 | 75,00 | 1,06,80 | 1,11,26 |
| (ii) Met from net revenue of the Lloyd Barrage Unified System. | 40,34 | 45,93 | 10,58 | |
| 2. Write-back from "68" of interest capitalised in the past and now met from excess revenue ... ... | 79,20 | 31,72 | 92,16 | 68,13 |
| Total (*a*) ... | 2,02,68 | 1,52,65 | 2,09,54 | 1,79,39 |
| (*b*) Interest on capital outlay on other Irrigation Works ... ... | 8,22 | 9,07 | 9,08 | 9,93 |
| Total ... | 2,10,90 | 1,61,72 | 2,18,62 | 1,89,32 |

55. The capital expenditure on irrigation works has been met from (*i*) loans, (*ii*) revenue and (*iii*) the Famine Relief Fund. The interest payable on borrowed money is being provided under the head "22—Interest on debt and other obligations". The head "17—Interest" is merely a *pro-forma* head to indicate the interest liabilities on the total capital outlay on all irrigation works met from all sources, the credit of the amount shown as expenditure under this head being taken by deduction from the expenditure under the head "22—Interest". In the case of the Lloyd Barrage System, however, the adjustment is in respect of the interest on the borrowings relating to the System.

56. The interest on the outlay on irrigation works other than the Lloyd Barrage Project has been calculated at 4 per cent. which is the rate at which the interest on the consolidated debt of the Province is being paid.

57. (*a*) *Interest on the Lloyd Barrage Unified System*—The increase of 56,89 in the revised over the budget estimate of 1941-42 of the interest charges of the Lloyd Barrage Unified System is mainly due to (*i*) an increase of 31,80 in the estimated receipts from sales of land in the Barrage Zone and (*ii*) an increase of 25,09 in the net revenue of the Lloyd Barrage Unified System as a result of an increase of 25,15 and 1,25 in the irrigation share of the land revenue and direct receipts respectively, partially counterbalanced by an increase of 1,31 in the working expenses of the system.

With effect from the next year, the Lloyd Barrage debt is to be funded in accordance with the Funding Programme. Interest is to be paid at the rate of 4·5 per cent. and the instalment of repayment has been fixed at Rs. 75 lakhs for the next year. The write-back of capitalised interest from "68" to "17" is to be restricted to the amount of repayment less capital receipts under "68" after meeting the capital outlay on the system. The next year's estimates have been framed accordingly.

58. (*b*) *Interest on capital outlay on other Irrigation Works.*—The increase in the estimate for 1942-43 over the revised estimate of 1941-42 is due to interest on the additional capital outlay incurred during the present year and interest on half the additional capital outlay expected to be incurred next year, as follows :—

| — | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|
| Interest at 4 per cent. on the capital outlay of 2,14,72 estimated and actuals of 2,14,64 to end of 1940-41 ... ... ... ... | 8,59 | 8,59 | 8,59 |
| Interest at 4 per cent. on the capital outlay of 24,55 during 1941-42 ... ... ... | 48 | * 49 | 98 |
| Interest at 4 per cent. on the capital outlay of 18,16 during 1942-43 ... ... ... | ... | ... | *36 |
| Total ... | 9,07 | 9,08 | 9,93 |

* On half the outlay.

## XVIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

*Revenue.*

59. The budget and revised estimates for 1941-42 together with the actuals for 1940-41, and the budget estimate for 1942-43 under this head are shown below :—

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| | 3,91 | 3,52 | 3,75 | 3,63 |

Page 45, Civil Budget Estimate.

## 18.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

*Expenditure.*

Pages 90—95, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Expenditure (Public Works Department) ... | 6,23 | 4,32 | 8,44 | 3,99 |
| Expenditure (Civil) ... ... ... | 2 | ... ... | ... | ... |
| Total ... | 6,25 | 4,32 | 8,44 | 3,99 |

60. The increase of 4,12 in the revised estimate for 1941-42 as compared with the budget estimate for that year is partly due to the execution of the work of constructing Flood Protective Bund from Lundiwah to Miranpur Dhand, and partly due to establishment required for the newly created Lower Sind Special Project Division.

61. The provision for 1942-43 has been distributed as under :—

| — | Voted. | *Charged.* | Total. |
|---|---|---|---|
| Extensions and Improvement .. .. .. | 70 | .. | 70 |
| Repairs .. .. .. .. .. | 2,26 | .. | 2,26 |
| Establishment including pensionary charges .. .. | 81 | *11* | 92 |
| Tools and Plant .. .. .. | 3 | .. | 3 |
| Charges in England ... ... ... ... | ... | *2* | 2 |
| Grants-in-aid ... ... ... ... | 6 | ... | 6 |
| Total .. | 3,86 | *13* | 3,99 |

## 19.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.

*Expenditure.*

Page 95, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1942-42. | Budget, Estimate, 1942-43. |
|---|---|---|---|---|
| B.—Financed from Ordinary Revenues— | | | | |
| Irrigation Works ... ... ... | 28,89 | ... | 24,53 | 18,16 |
| Total ... | 28,89 | ... | 24,53 | 18,16 |

62. The capital outlay on Non-Barrage Irrigation Works from 1st April 1936 to 31st March 1941 in excess of the amounts of loan savings available for the purpose on the 1st April 1936 was written back to revenue by transfer from the head "68.—Construction etc." to the head "19—Construction etc." The capital outlay on Non-Barrage Irrigation Works during the current year as well as the next year is also proposed to be written back to revenue.

# XX AND 22.—INTEREST.

*Revenue.*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (1) Interest on Loans and Advances by the Provincial Government .. | 1,99 | 2,10 | 2,64 | 2,02 |
| (2) Interest realised on the investments of Provincial Balances .. .. | 2,83 | 1,27 | 2,95 | 3,54 |
| (3) Interest on arrears of revenue .. | 6 | 3 | 6 | 6 |
| (4) Miscellaneous .. .. .. | .. | .. | .. | .. |
| Total .. | 4,88 | 3,40 | 5,65 | 5,62 |
| *Deduct*—Refunds .. .. | —3 | —5 | —1 | —2 |
| Total .. | 4,85 | 3,35 | 5,64 | 5,60 |

Page 46, Civil Budget Estimate.

*Expenditure.*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| *Interest on Ordinary Debt.* | | | | |
| Interest on loans taken from the Central Government— | | | | |
| (*a*) Lloyd Barrage (Proper .. | 1,13,90 | 1,11,44 | 1,07,89 | 1,01,86 |
| (*b*) Other Consolidated Debt .. | 16,39 | 16,23 | 16,23 | 16,07 |
| Total .. | 1,30,29 | 1,27,67 | 1,24,12 | 1,17,93 |
| *Interest on unfunded Debt.* | | | | |
| State Provident Funds— | | | | |
| Interest on General Provident Fund | 2,44 | 2,60 | 2,65 | 2,82 |
| Interest on Contributory Provident Fund .. .. .. | 2 | 3 | 3 | 3 |
| Total .. | 2,46 | 2,63 | 2,68 | 2,85 |
| Total—Interest charges .. | 1,32,75 | 1,30,30 | 1,26,80 | 1,20,78 |
| *Transfers.* | | | | |
| *Deduct*— | | | | |
| (1) Interest transferred to Commercial Departments— | | | | |
| (*a*) 17—Interest, etc. .. | —1,31,70 | —1,30,00 | —1,26,46 | —1,21,19 |
| (2) Interest transferred to Forest Department (10—Forest) .. | —1 | —1 | —1 | —1 |
| Total—Transfers .. | —1,31,71 | —1,30,01 | —1,26,47 | —1,21,20 |
| Net Total .. | 1,04 | 29 | 33 | —42 |

Page 96, Civil Budget Estimate.

*Revenue.*

63. Interest received by Government on loans and advances made through the Provincial Loans and Advances Account (to agriculturists, local bodies, Co-operative Societies, Government servants, etc.), interest realised on the investments of Provincial balances and interest on arrears of revenue are credited to "XX—Interest".

64. *Interest on Loans and Advances by Provincial Government.*—The increase in the revised estimate over the budget estimate of the current year is mainly due to an increase anticipated in recoveries of interest on advances to cultivators owing to better prices and greater ability to pay. The decrease in the next year's estimate as compared with the revised estimate is mainly due to anticipated smaller realizations on account of interest on advances to cultivators.

65. *Interest realised on the investments of Provincial Balances.*—The increase in the revised and the next year's estimates over the budget estimate of the current year is mainly due to the investment of about 65,00 in Government of India long term securities instead of in Treasury Bills as a better yield is obtained thereby.

*Expenditure.*

66. Interest payable on (1) the borrowings of Government, (2) Unfunded Debt, *e. g.*, State Provident Funds, and (3) any charges on account of the management of debt and other miscellaneous charges in the same connection are debited to "22—Interest".

67. *Interest on loans taken from the Central Government.*—Under the Niemeyer award, the total debt on account of the borrowings of this Province for purposes other than the Lloyd Barrage and Canals Construction outstanding on 31st March 1937 has been reduced by Rs. 77.03 lakhs against the liabilities taken over by this Government in respect of certain Debt, Deposits and Advances which were "Central" up to 31st March 1937, and consolidated into a single debt carrying interest at 4 per cent. per annum repayable half yearly (1st July and 1st January) on an equated instalment basis, the period of repayment being 45 years.

The decrease in the revised estimate as compared with the budget estimate of the current year is mainly due to a reduction in the interest charges of the Lloyd Barrage Debt as a result of larger repayments than anticipated.

According to the funding programme, interest on the Lloyd Barrage Debt is to be paid at 4·5 per cent. with effect from the next year and the estimate of interest charges has been framed accordingly.

The estimate is less than the current year's revised estimate both on this account and on account of the reduction of the debt by the current year's repayment.

*Transfers.*

68. *Deduct—Interest transferred to Commercial Departments*.—(*a*) 17—*Interest.*—The variations have been explained under the major head "17—Interest, etc." (*see* paragraph 58).

69. *Deduct—Interest transferred to Forest Department* (10—*Forest*).—The provision made under this head represents the interest on the capital outlay on forests met from borrowed money.

## 23—APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

*Expenditure.*

Page 96, Civil Budget Estimate.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Other Appropriations .. .. .. | 3,88 | 4,04 | 4,04 | 4,20 |

70. The minor head "Other Appropriations" is intended for the record of appropriation from revenue for the reduction or avoidance of debt other than specific appropriations for regularly constituted sinking funds.

71. The provision for 1942-43 under this head represents the principal portion of the two half-yearly equated instalments of repayment of the consolidated debt of this Government.

## 25—GENERAL ADMINISTRATION.

*Expenditure.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Pages 97—117 Civil Budget Estimate. |
|---|---|---|---|---|---|
| *A.—Heads of Provinces.* | | | | | |
| Salary of the Governor .. .. | 69 | 66 | 66 | 66 | |
| *Deduct*—Recoveries on account of family allotments of officers. | .. | .. | —16 | —16 | |
| Secretarial Staff of the Governor .. | 30 | 28 | 34 | 42 | |
| Staff and Household of the Governor .. | 53 | 63 | 84 | 67 | |
| Sumptuary Allowance of the Governor .. | 8 | 8 | 8 | 8 | |
| Expenditure from Contract Allowance .. | 21 | 18 | 22 | 18 | |
| Tour expenses .. .. .. | 17 | 22 | 30 | 22 | |
| Ministers .. .. .. | 1,22 | 1,29 | 1,75 | 1,75 | |
| Other Charges .. .. | 3 | .. | .. | .. | |
| Total, Heads of Provinces .. | 3,23 | 3,34 | 4,03 | 3,82 | |
| *B.—Legislative Bodies.* | | | | | |
| Provincial Legislative Assembly .. | 67 | 83 | 1,54 | 1,60 | |
| Legislative Assembly Department .. | 27 | 31 | 31 | 49 | |
| Elections for Legislatures .. .. | 1 | 75 | 84 | 1 | |
| Total, Legislative Bodies .. | 95 | 1,89 | 2,69 | 2,10 | |
| *C.—Secretariat and Headquarters Establishments.* | | | | | |
| Civil Secretariat .. .. .. | 4,08 | 4,40 | 4,74 | 4,97 | |
| Public Service Commission .. .. | 36 | 36 | 36 | 35 | |
| Local Fund Audit Establishment .. | 34 | 38 | 36 | 36 | |
| Total, Secretariat and Headquarters Establishments .. .. | 4,78 | 5,14 | 5,46 | 5,68 | |
| *D.—Commisioners.* | | | | | |
| Revenue Commissioner .. .. | 67 | 63 | 67 | 69 | |
| Total, Commissioners .. | 67 | 63 | 67 | 69 | |
| *E.—District Administration.* | | | | | |
| General Establishments .. .. | 6,48 | 6,91 | 6,62 | 6,81 | |
| Sub-Divisional Establishments .. | 5,99 | 6,17 | 6,13 | 6,12 | |
| Total, District Administration .. | 12,47 | 13,08 | 12,75 | 12,93 | |
| *G.—Miscellaneous.* | | | | | |
| Discretionary grants by Heads of Provinces, etc. .. .. | 15 | 15 | 15 | 15 | |
| Expenditure from Rural Reconstruction Grants .. .. .. | 25 | 50 | 35 | 50 | |
| Miscellaneous .. .. .. | 43 | 61 | 50 | 65 | |
| Total, Miscellaneous .. | 83 | 1,26 | 1,00 | 1,30 | |
| *H.—Charges in England.* | | | | | |
| Charges in England .. .. .. | 55 | 57 | 79 | 79 | |
| Grand total .. | 23,48 | 25,91 | 27,39 | 27,31 | |

*Expenditure.*

## A.—HEADS OF PROVINCES.

72. *Secretarial Staff of the Governor.*—The increase in the revised over the budget estimate of the current year is mainly due to the present incumbent of the post of Secretary to the Governor being a senior officer of the Indian Civil Service and the creation of a non-gazetted post of a Personal Secretary to the Governor during the year. A further increase in the next year's estimate over the revised estimate of the current year is due to the transfer of a portion of expenditure from the minor head " Staff and Household of the Governor " to this minor head on account of the services rendered by the staff of the Military Secretary to the Governor to the allied office of the Secretary to the Governor.

73. *Staff and Household of the Governor.*—The increase in the revised over the budget estimate of the current year is mainly due to (i) increased extra expenditure anticipated under contingencies, (ii) additional funds required for the maintenance of the gardens of the new Government House and (iii) replacement of one of the three Government House cars during the year. The decrease in the next year's estimate compared with the revised estimate of the current year is mainly due to (i) relatively smaller amount of expenditure anticipated under contingencies, (ii) annual adjustment of the amount transferrable to the minor head " Secretarial Staff of the Governor " and (iii) absence of provision for the replacement of any of the Government House cars. The estimates are within the maxima fixed under the Order-in-Council.

74. *Expenditure from Contract Allowance.*—The maximum amount permissible is Rs. 17,800 per year. This maximum may be increased by the amount of any portion of the maximum contract allowances not expended in previous years. The increase in the revised over the sanctioned estimate of the current year and the budget estimate of the next year is due to the extra expenditure caused by the Viceregal visit during the current year, necessitating the utilisation of savings of previous years.

75. *Tour expenses.*—The increase in the revised over the sanctioned estimate of the current year and the budget estimate of the next year is due to the extensive touring by His Excellency the Governor during the year. The maximum amount permissible is 30.

76. *Ministers.*—The increase in the revised estimate of the current year and the budget estimate of the next year over the sanctioned estimate of the current year is mainly due to the increased rates of salaries of the Honourable Ministers and the appointment of an additional Personal Assistant to the Honourable the Premier.

## B.—LEGISLATIVE BODIES.

77. *Provincial Legislative Assembly.*—The increase in the revised estimate of the current year and the budget estimate of the next year over the sanctioned estimate of the current year is due to the increased salary of the Honourable Speaker and the increased salaries and allowances of the members of the Legislative Assembly.

78. *Legislative Assembly Department*—The increase in the next year's estimate over the sanctioned estimate of the current year is due to the provision made for the expenditure to be incurred on (*i*) the purchase of a large number of books for the Sind Legislative Assembly Library and (*ii*) the cost of automatic telephones and conservancy and electric charges in the new Assembly building.

79. *Elections for Legislatures.*—The increase in the revised over the sanctioned estimate of the current year is mainly due to the fact that the electoral rolls prepared for the election to the Sind Legislative Assembly were printed in private presses owing to pressure of work in the Government Press, Karachi. The estimate for the next year is a normal estimate based on the actuals of the past years.

## C.—SECRETARIAT AND HEADQUARTERS ESTABLISHMENTS.

80. *Civil Secretariat.*—The increase in the revised over the current year's estimate is on account of provision made for the posts of Secretary, General Department, Secretary, Civil Defence, their stenographers and other inferior establishment, and also for the refund to the Government of India on account of excess recoveries made in the past in respect of the post of the Provincial Press Adviser. The further increase in the next year's estimate is on account of provision for a full year in respect of the posts referred to above and also for the post of Assistant Secretary, General Department.

## D.—COMMISSIONERS.

81. *Revenue Commissioner.*—The increase in the revised estimate of the current year and the budget estimate of the next year over the sanctioned estimate of the current year is due to the fact that the Revenue Commissioner acted as First Grade Commissioner during the current year and is expected to act as such during the next year.

## E.—DISTRICT ADMINISTRATION.

82. *General Establishments.*—The decrease in the revised compared with the budget estimate of the current year is mainly due to changes in personnel of officers holding District charges and consequent saving in pay and leave contribution payable to the Bombay Government partially counterbalanced by the grant of Grain Compensation Allowance. The next year's estimate is based on the anticipated requirements for that year, including Grain Compensation Allowance for the whole year.

## G.—MISCELLANEOUS.

83. *Expenditure from Rural Reconstruction Grants.*—The expenditure on the schemes though recorded under this head is met from the grants made by the Central Government. The decrease in the revised compared with the sanctioned estimate of the current year is due to the fact that fewer works could be carried out than expected as no contribution was forthcoming from villagers. The increase in the budget estimate of the next year over the revised estimate of the current year is due to the fact that more works are expected to be carried out as the condition of the villagers' contribution has since been waived.

84. *Miscellaneous—Charges in connection with village uplift and construction of model villages.*—The decrease in the revised compared with the sanctioned estimate of the current year is based on low actuals of the first 8 months of the year. The next year's estimate has been placed at a higher figure as additional establishment has been appointed on account of more units having been opened for intensive rural reconstruction work.

## H.—CHARGES IN ENGLAND.

85. *Charges in England.*—The increase in the revised estimate of the current year and the estimate of the next year compared with the sanctioned estimate of the current year is mainly due to (i) a larger amount having been allotted by officers from their pay for payment to their dependents in the United Kingdom (ii) more I. C. S. Officers entitled to Sterling Overseas Pay having been posted to Sind.

L (iv) 1809—10

# XXI AND 27—ADMINISTRATION OF JUSTICE.

*Revenue*

Page 47, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Sale-proceeds of unclaimed and escheated property .. .. .. | 5 | 4 | 5 | 4 |
| Court fees realised in cash .. .. | 1 | 2 | 3 | 1 |
| General fees, fines and forfeitures .. | 1,71 | 1,60 | 1,68 | 1,65 |
| Pleadership Examination fees .. | 1 | 1 | 1 | 1 |
| Receipts of the Official Assignee .. | 10 | 15 | 15 | 15 |
| Miscellaneous fees and fines .. | 16 | 15 | 16 | 15 |
| Miscellaneous .. .. .. | 14 | 15 | 12 | 10 |
| Recoveries of overpayments .. | 1 | 1 | 1 | .. |
| Collection of payments for services rendered .. .. .. | 2 | .. | 1 | .. |
| Total .. | 2,21 | 2,13 | 2,22 | 2,11 |
| *Deduct*—Refunds .. .. .. | —10 | —11 | —17 | —10 |
| Total .. | 2,11 | 2,02 | 2,05 | 2,01 |

*Expenditure.*

Pages 118—129, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Chief Court .. .. .. | 3,05 | 3,06 | 3,09 | 3,06 |
| Law Officers .. .. .. | 2,02 | 1,57 | 1,75 | 1,58 |
| Administrator-General and Official Trustee .. .. .. | .. | 1 | 1 | 1 |
| Official Assignee .. .. .. | 18 | 19 | 19 | 20 |
| Civil and Sessions Courts .. .. | 5,04 | 5,01 | 5,06 | 5,75 |
| Court of Small Causes .. .. | 57 | 59 | 50 | 59 |
| Criminal Courts .. .. .. | 2,51 | 2,10 | 2,15 | 2,00 |
| Charges in England .. .. | 8 | 9 | 5 | 4 |
| Total .. | 13,45 | 12,62 | 12,80 | 13,23 |

*Expenditure.*

86. *Law Officers.*—The increase in the revised over the budget estimate of the current year is due to the continuation of the special appointment of Public Prosecutor, Sukkur, for a part of the year and general increase in work, large number of pauper cases and reimbursement of legal expenses to Government servants in cases arising out of the Sukkur riot cases.

87. *Civil and Sessions Courts.*—The increase in the next year's estimate over the current year's revised estimate is due to the proposals to create a post of District and Sessions Judge at Nawabshah and to introduce there the scheme for the separation of the judiciary from the executive.

88. *Court of Small Causes.*—The decrease in the revised estimate for 1941-42, as compared with the budget estimate is due to the deputation of the Additional Judge of the Karachi Small Causes Court as Remembrancer of Legal Affairs and the post being kept vacant.

89. *Criminal Courts.*—The increase in the revised over the budget estimate for 1941-42 is mainly due to the appointment of 2 temporary Special Magistrates at Hyderabad to clear off arrears of criminal work and increased expenditure on account of bhatta paid to witnesses in accordance with the rules.

The decrease in the next year's estimate compared with the current year's revised estimate is due the the proposed abolition of the posts of Resident Magistrates at Nawabshah and Tando Adam and the appointment of Sub-Judges in their places on the introduction of the scheme of separation of the judiciary from the executive.

90. *Charges in England.*—The decrease in the revised estimate as compared with the budget estimate is due to the transfer of an I. C. S. Officer who was in receipt of Overseas Sterling Pay to the Province of Bombay.

# XXII AND 28.—JAILS AND CONVICT SETTLEMENTS.

*Revenue.*

Page 48, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Jails .. .. .. | 57 | 28 | 50 | 31 |
| Jail manufactures .. .. .. | 33 | 56 | 33 | 48 |
| Total .. | 90 | 84 | 83 | 79 |

*Expenditure.*

Pages 130—137, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| A—Jails .. .. .. | 7,50 | 7,66 | 8,27 | 7,81 |
| B—Jail manufactures .. .. | 37 | 39 | 39 | 38 |
| C—Charges on account of persons detained or confined in jails outside the Province ... .. | 20 | 34 | 26 | 13 |
| D—Charges in England .. .. | 5 | 13 | 4 | 4 |
| Total .. | 8,12 | 8,52 | 8,96 | 8,36 |

*Revenue.*

91. *Jails.*—The increase in the revised over the budget estimate for 1941-42 is due to realizations on account of convict labour supplied for the construction of the New Central Prison, Sukkur. The decrease in the budget estimate for 1942-43 as compared with the revised estimate for 1941-42 is chiefly due to the fact that this work is practically complete

92. *Jail manufactures.*—The decrease in the revised estimate as compared with the budget estimate for 1941-42 is due to the prison looms being concentrated on the manufacture of prison clothing and the closure of the Sukkur District Prison Factory due to over-crowding in that prison. The increase in the next year's budget estimate over the revised estimate is mainly due to the fact that the factory of the New Central Prison, Sukkur, is expected to be in full working order next year.

*Expenditure.*

93. *Jails.*—The increase in the revised estimate over the budget estimate for 1941-42 is mainly due to high rates of food-stuffs, medicines, etc., on account of the war. The decrease in the budget estimate for 1942-43 as compared with the revised estimate for 1941-42 is chiefly due to the fact that the total number of prisoners is expected to be less.

94 *Charges on account of persons detained or confined in jails outside the Province.*—The revised estimate is less than the budget estimate for 1941-42 because fewer prisoners are confined in the Province of Bombay than anticipated at the time of preparing the budget estimates. The budget estimate for 1942-43 is less than the revised estimate for 1941-42 as most of the prisoners (other than those confined in the Borstal School, Dharwar), will in all probability be brought back to the prisons in Sind when the new Central Prison in Sukkur is fully occupied.

95. *Charges in England.*—The revised is less than the budget estimate for 1941-42 because certain officers who intended to go on leave *ex*-India for whom provision for leave salary was made did not do so.

# XXIII AND 29.—POLICE.

## *Revenue.*

Page 49, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Contribution for Railway Police ... ... | 9 | 9 | 10 | 10 |
| Police supplied to public departments, private companies and persons ... ... ... | 37 | 38 | 37 | 41 |
| Cash receipts under the Arms Act ... .. | 75 | 40 | 48 | 42 |
| Fees, fines and forfeitures ... ... .. | 30 | 27 | 27 | 27 |
| Recoveries of overpayments ... ... | 3 | 2 | 5 | 2 |
| Collection of payments for services rendered ... | 35 | 24 | 2,04 | 12 |
| Miscellaneous ... ... ... | 8 | 8 | 8 | 8 |
| Total ... | 1,97 | 1,48 | 3,39 | 1,42 |
| *Deduct*—Refunds ... ... ... | —2 | ... | ... | .. |
| Total ... | 1,95 | 1,48 | 3,39 | 1,42 |

## *Expenditure.*

Pages 138—151, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Superintendence ... ... ... | 76 | 98 | 1,05 | 1,04 |
| District Executive Force ... ... ... | 39,80 | 38,85 | 40,28 | 46,23 |
| Village Police ... ... ... ... | 64 | 65 | 64 | 65 |
| Special Police ... ... ... ... | ... | ... | 28 | ... |
| Railway Police ... ... ... | 1,48 | 1,84 | 2,02 | 2,08 |
| Criminal Investigation Department ... ... | 1,87 | 1,69 | 1,76 | 1,76 |
| Charges in England ... ... .. | 22 | 27 | 24 | 34 |
| Total ... | 44,77 | 44,28 | 46,27 | 52,10 |

## *Revenue.*

96. *Cash Receipts under the Arms Act.*—This item has been of a very fluctuating nature in Sind in recent years. Renewal fees being less than initial fees, a reduction is to be expected following a year when many new licenses were granted. New grants and expiry or cancellation of licenses make forecasts difficult. The current year's revised estimate is based on the progress of actuals and next year's estimate is based on facts and probabilities so far as known at present.

97. *Collection of payments for services rendered.*—The increase in the revised estimate of the current year is due to the fact that the recovery of the cost of the war police establishment from the beginning of the war to 31st December 1940 is expected to be made from the Government of India during the current financial year. The decrease in the next year's budget is due to the fact that no such arrears are anticipated to be recovered next year.

*Expenditure.*

98. *Superintendence.*—The increase in the revised estimate of the current year is due to (i) the continuance of the post of the Personal Assistant to the Inspector-General of Police, (ii) the purchase of the leaflet "*Jang-ki-Khabren*" and (iii) more clerks having proceeded on leave, no provision for which was included originally.

99. *District Executive Force.*—The increase in the revised estimate over the budget estimate of the current year is due to (i) the creation of an additional police force of 167 Head Constables and 265 Constables during the course of the year (sanctioned by the Legislative Assembly in the June 1941 Session) and grant of grain compensation allowance partly counterbalanced by savings due to a smaller number of Indian Police Officers posted to Sind. Further increase in the budget estimate of the next year over the revised estimate of the current year is due to provision made for the police force mentioned above for a full year as well as for another addition to the police force of 1 Inspector, 3 Sub-Inspectors, 135 Head Constables and 568 Constables sanctioned late in the financial year 1941-42. Provision for grain compensation allowance has also been included in the budget estimate for the next year for a full year.

100. *Special Police.*—This minor head has been opened during the current year to include expenditure on "Civic Guards". Provision for the next year has been made under a separate major head "64-B—Civil Defence" opened for recording all expenditure necessitated by measures for Civil Defence.

101. *Railway Police.*—The increase in the revised estimate over the budget estimate is due to (i) increase in the Railway Police Force by 53 Constables sanctioned during the year and (ii) expenditure on account of grain compensation allowance sanctioned from 1st of October 1941. The further increase in the budget estimate of next year is due to the provision for the extra force as well as grain compensation allowance for the whole year.

102. *Criminal Investigation Department.*—The increase in the revised as compared with the budget estimate of the current year is due to (*i*) the payment of fees for the audit of the accounts of the Karachi Municipal Corporation in connection with an embezzlement case and (*ii*) increased expenditure under contingencies.

103. *Charges in England.*—The estimate represents Sterling Overseas Pay for Indian Police Officers entitled to it and has been framed on the probable number of such officers as are expected to serve in Sind.

## 30—PORTS AND PILOTAGE.

*Expenditure.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 151, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Ports Establishment .. .. | 1 | 1 | 1 | 1 | |

*Expenditure.*

104. The provision represents the Sind Government's share of the cost of the Ship Survey Department, Karachi, payable to the Central Government for the work undertaken under the Inland Steam Vessels Act.

# XXVI AND 37—EDUCATION.

*Revenue.*

Page 50, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| A.—University ... ... ... | ... | ... | ... | ... |
| B.—Secondary ... ... ... | 84 | 82 | 82 | 82 |
| C.—Primary ... ... ... ... | ... | ... | ... | ... |
| D.—Special ... ... ... ... | 3 | 3 | 4 | 3 |
| E.—General .. ... ... ... | 40 | 40 | 40 | 40 |
| Total ... | 1,27 | 1,25 | 1,26 | 1,25 |

*Expenditure.*

Pages 152—162, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| A.—University ... ... ... | 81 | 80 | 83 | 85 |
| B.—Secondary ... ... ... | 5,41 | 5,52 | 5,42 | 5,46 |
| C.—Primary ... ... ... ... | 20,44 | 20,85 | 20,99 | 21,82 |
| D.—Special ... ... ... ... | 1,05 | 1,18 | 1,18 | 1,21 |
| E.—General ... ... ... ... | 3,81 | 4,23 | 4,27 | 4,67 |
| Total ... | 31,52 | 32,58 | 32,69 | 34,01 |

*Expenditure.*

105. *A—University.*—The increase in the revised estimate and the budget estimate for the next year is due to enhanced grants sanctioned to the Arts Colleges at Hyderabad and Shikarpur on account of normal growth of expenditure of these institutions.

106. *B—Secondary.*—The decrease in the revised estimate, compared with the budget estimate of the current year, is due to changes in staff and the fact that the grant-in-aid to the Lawrence Madressah, for which provision exists in the current year's budget, is not payable.

107. *C—Primary.*—The increase of 14 in the revised estimate over the budget estimate of the current year is based on the progress of the actuals and the latest information available regarding the actual grant-in-aid payable to the local bodies.

The increase of 83 in the next year's estimate over the revised estimate of the current year is due to (*i*) grants to Local Authorities for opening new schools, (*ii*) additional grant on account of Grain Compensation Allowance that the local bodies may sanction to the School Board staff, (*iii*) a grant-in-aid to the Karachi Municipal Corporation for introducing compulsory primary education for girls in the Lyari Quarter of the Karachi City and (*iv*) additional grant towards the extension of compulsory primary education in the Sukkur taluka.

108. *D—Special.*—The increase in the next year's estimate over the budget and the revised estimates is due to grants proposed to be sanctioned to Madressahs teaching Arabic and Persian.

109. *E—General.*—The increase in the next year's estimate over the current year's revised estimate is due to (*i*) normal increase in expenditure, (*ii*) provision for additional scholarships and (*iii*) increased grant for Literacy Campaign, as explained in the statement of new items of expenditure.

## XXVII AND 38—MEDICAL.

*Revenue.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Medical School Fees .. .. | 7 | 7 | 9 | 9 |
| Hospital receipts .. .. .. | 45 | 37 | 45 | 40 |
| Mental Hospital receipts .. .. | 33 | 24 | 30 | 30 |
| Contributions .. .. .. | 98 | 1,06 | 1,03 | 1,12 |
| Income from Endowments .. .. | 3 | 3 | 3 | 3 |
| Miscellaneous .. .. .. | 4 | 2 | 7 | 2 |
| Recoveries of overpayments .. | 1 | .. | 1 | .. |
| Collection of payments for services rendered .. .. .. | .. | .. | 1 | .. |
| Total .. | 1,91 | 1,79 | 1,99 | 1,96 |
| *Deduct*—Refunds .. .. .. | —2 | —1 | —2 | —2 |
| Total .. | 1,89 | 1,78 | 1,97 | 1,94 |

Page 51, Civil Budget Estimate.

*Expenditure.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Medical Establishment .. .. | 1,32 | 1,41 | 1,21 | 1,25 |
| Hospitals and Dispensaries .. .. | 6,50 | 6,02 | 6,47 | 6,50 |
| Grants for Medical Purposes.. .. | 66 | 53 | 80 | 56 |
| Medical Colleges and Schools .. | 58 | 51 | 63 | 73 |
| Mental Hospitals .. .. .. | 46 | 47 | 54 | 55 |
| Charges in England .. .. | 11 | 15 | 8 | 10 |
| Total .. | 9,63 | 9,09 | 9,73 | 9,69 |

Pages 163-170, Civil Budget Estimate.

*Revenue.*

110. *Medical School Fees.*— The increase in the revised and the next year's estimates over the current year's estimate is due to increased admissions in the Medical School.

111. *Hospital receipts.*—The revised estimate is based on the progress of the current actuals and the next year's estimate has been placed at a conservative figure in view of the average of last three years.

112. *Mental Hospital Receipts.*—The revised and the next year's estimates are based on the past and current actuals.

113. *Contributions.*—The decrease in the revised estimate compared with the current year's estimate is due to the fact that some of the grant-in-aid dispensaries, sanctioned in the current year, have not yet been opened. The increase in the next year's estimate over the revised estimate of the current year is due to (*i*) additional contribution payable by District Local Boards towards the pay of Medical Officers placed in charge of grant-in-aid dispensaries, sanctioned during the current year and (*ii*) receipts to the extent of a moiety of pay etc. in respect of Tuberculosis Clinics proposed to be established during the year recoverable from the Tuberculosis Association.

114. *Miscellaneons.*—The increase in the revised over the budget estimate for the current year, is due to the recovery of penalty from certain Sind Subordinate Medical Service Officers for infringing the conditions of service.

*Expenditure.*

115. *Medical Establishment.*—The decrease in the revised estimate is due to the reversion of two Indian Medical Service Officers to the Military Depart-

ment and one officer proceeding on leave for a part of the year whose leave salary is borne by the Bombay Government.

116. *Mofussil Hospitals and Dispensaries.*—The increase in the revised over the budget estimate is due to (*i*) purchase of instruments and equipment for the Civil Hospital, Karachi, (*ii*) increased travelling expenditure on account of touring in connection with cholera duty, (*iii*) fees payable to the Government of Bombay for analytical work done on behalf of this Government in the past, (*iv*) increased expenditure on diet, medicines, etc. due to rise in prices owing to war and (*v*) grant of Grain Compensation Allowance.

The increase in the next year's estimate over the current year's estimate is due to (*i*) additional staff proposed to be employed as explained in the statement of new items of expenditure, (*ii*) extra provision under 'Contingencies' for medicines and supply of diet on a uniform scale in all the hospitals in Sind, (*iii*) increased provision for grant-in-aid to Local Board hospitals to enable them to afford proper medical relief to the poor and (*iv*) provision for the full year for the grant of grain compensation allowance.

117. *Grants for Medical Purposes.*—The increase in the revised estimate is due to the sanction of a lump grant-in-aid to the Ayurvedic Tuberculosis Relief Association, Karachi. The increase in the next year's estimate over the estimate of the current year represents additional grant-in-aid to certain medical associations.

118. *Medical Colleges and Schools.*—The increase in the revised over the budget estimate for the current year, is due to (*i*) increase in the rate of contribution payable to the Government of Bombay on account of reservation of seven seats for Sindhi students at the Grant Medical College, Bombay, (*ii*) reservation of four seats for lady students at the Lady Hardinge Medical College, Delhi, and (*iii*) creation of two scholarships for Muslim students studying for M.B.B.S. Course. The further increase in the next year's estimate is mainly due to the contribution payable to the Lady Hardinge College for the reservation of 4 more seats for the students of the 1942 batch.

119. *Mental Hospital.*—The increase in the revised and next year's estimate over the current year's estimate is due to the entertainment of additional staff during the current year, grant of Grain Compensation Allowance and increased provision under contingencies.

120. *Charges in England.*—The decrease in the revised estimate is due to the fact that the Director of Health Services, who belonged to the I.M.S., has reverted to the Military Department and the provision made for his leave salary is not required.

---

## XXVIII AND 39—PUBLIC HEALTH.

*Revenue.*

Page 52, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Sale-proceeds of sera and vaccines, etc. | 16 | 13 | 27 | 14 |
| Contributions .. .. .. | 39 | 41 | 44 | 45 |
| Miscellaneous .. .. .. | 38 | 24 | 26 | 23 |
| Recoveries of overpayments .. | .. | .. | 1 | .. |
| Collection of payments for services rendered .. .. .. | 11 | 29 | 10 | 9 |
| Total .. | 1,04 | 1,07 | 1,08 | 91 |
| *Deduct.*—Refunds .. — | .. | .. | —1 | .. |
| Total .. | 1,04 | 1,07 | 1,07 | 91 |

*Expenditure.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Public Health Establishment .. | 1,14 | 1,20 | 1,17 | 1,31 |
| Grants for Public Health purposes .. | 96 | 1,08 | 1,02 | 1,12 |
| Expenses in connection with epidemic diseases .. .. .. | 54 | 56 | 68 | 74 |
| Bacteriological Laboratories .. | 26 | 28 | 27 | 27 |
| Pasteur Institutes .. .. .. | 4 | 4 | 4 | 4 |
| Charges in England .. .. | 1 | 6 | .. | .. |
| Total .. | 2,95 | 3,22 | 3,18 | 3,48 |

Pages 171—177, Civil Budget Estimate.

*Revenue.*

121. *Sale-proceeds of sera and vaccine.*—The increase in the revised over the budget estimate for the current year is due to the sale of a large quantity of cholera vaccine to District Local Boards on the outbreak of the epidemic. The next year's estimate follows the current year's estimate.

122. *Contributions.*—The increase in the revised estimate for 1941-42 and the budget estimate for 1942-43, compared with the budget estimate for 1941-42, is due to a fixed contribution payable by the Excise Department for work done on their behalf and application of the Bombay Food Adulteration Act to four other municipalities.

123. *Miscellaneous.*—The increase in the revised estimate over the budget estimate for 1941-42, is due to certain arrear receipts of last year which are expected to be recovered this year.

124. *Collection of payments for services rendered.*—The estimate under this head is mainly on account of fees from local bodies for the work done by the Consulting Public Health Engineer to Government in respect of drainage, water-supply, etc., schemes. The reduced revised estimate is due to (*i*) the schemes in respect of which recoveries were expected, having not been received for scrutiny by the Consulting Public Health Engineer and (*ii*) also the fact that a war reserve I. M. S. Officer serving in Sind, in respect of whom a contribution was recoverable from the Government of India, has reverted to the Military Department.

*Expenditure.*

125. *Public Health Establishment.*—The decrease in the revised compared with the budget estimate is due to the reversion of the Director of Public Health to the the Military Department and the appointment of the Assistant Director to do the duties of that post in addition to his own duties.

The increase in the next year's estimate over the current year's revised estimate is due to the creation of two posts of Inspectors of Sanitation and Vaccination and the provision for Public Health Propaganda staff, as explained in the statement of new items of expenditure.

126. *Grants for Public Health purposes.*—The decrease in the revised estimate is chiefly due to a reduction in the grants to local bodies for the appointment of Health Officers, as most of the Local Boards have not yet appointed their Health Officers. The increase in the next year's estimate is due to Government grant-in-aid to maternity homes and centres run by local boards and voluntary associations, as explained in the statement of new items of expenditure.

127. *Expenses in connection with epidemic diseases.*—The increase in the revised estimate over the current year's estimate is due to the purchase of cholera vaccine for supply to local bodies on account of the out-break of cholera in the Province. The increase in the next year's estimate over the current year's estimate is due to additional provision for purchase of quinine for building a larger reserve stock.

128. *Charges in England.*—As the Director of Public Health, who belonged to the I. M. S., has reverted early in the year to the Military Department, very little expenditure on account of his Sterling Overseas Pay has been incurred during the current year and the provision made for his leave salary will not be necessary. No provision will be required during the next year also.

L (iv) 1809—12

# XXIX AND 40.—AGRICULTURE.

## *Revenue.*

Page 53, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Agricultural Receipts ... ... ... | 3,04 | 2,85 | 3,78 | 5,15 |
| Recoveries of overpayments ... ... | 1 | ... | ... | ... |
| Total ... | 3,05 | 2,85 | 3,78 | 5,15 |
| *Deduct*—Refunds ... ... ... | —1 | —1 | —1 | —1 |
| Total ... | 3,04 | 2,84 | 3,77 | 5,14 |

## *Expenditure.*

Pages 178—188, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Direction ... ... ... ... | 56 | 57 | 59 | 62 |
| Superintendence ... ... ... | 47 | 50 | 56 | 54 |
| Subordinate and Expert Staff ... .. | 2,17 | 2,28 | 2,70 | 2,78 |
| Experimental Farms ... ... ... | 1,77 | 1,80 | 1,75 | 1,59 |
| Agricultural Demonstration and propaganda including public exhibitions and fairs... ... | 1,11 | 1,01 | 1,11 | 67 |
| Agricultural Experiments and Research ... | 40 | 51 | 53 | 67 |
| Agricultural Education ... ... ... | 1,00 | 53 | 69 | 57 |
| Agricultural Engineering ... ... ... | 68 | 74 | 68 | 79 |
| Scheme for the improvement of Agricultural marketing in India ... ... ... ... | 20 | 21 | 22 | 25 |
| Special Rural Uplift Schemes ... ... | 11 | 13 | 13 | 13 |
| Grants-in-aid, contributions, etc. ... ... | 2 | 3 | 2 | 3 |
| Other charges ... .. ... ... | 1,86 | 1,89 | 5,42 | 4,29 |
| Works ... ... ... .. | 2 | ... | 4 | ... |
| Charges in England ... .. ... | ... | ... | ... | ... |
| Total ... | 10,37 | 10,20 | 14,44 | 12,93 |

### *Revenue.*

129. The increase of 93 in the revised estimate and of 2,30 in the next year's estimate over the budget estimate of the current year is made up of :—

| | Increase in the revised estimate. | Increase in the next year's estimate. |
|---|---|---|
| 1. Increased farm receipts ... ... | 8 | 10 |
| 2. Larger receipts on account of sale-proceeds of improved varieties of seeds owing to the extension of the scheme sanctioned during the year ... | 55 | 1,64 |
| 3. Grant from the Indian Central Cotton Committee for financing the extended scheme for the sale of improved varieties of cotton seeds sanctioned during the year ... ... ... | 19 | 45 |
| 4. Additional grants from the Imperial Council of Agricultural Research on account of new schemes. ... | 3 | 13 |
| 5. Adjustment of receipts of last financial year received from the Central Government on account of Rural Improvement Scheme ... | 11 | ... |
| 6. Decrease in the receipts of the Agricultural College ... | —3 | —2 |
| | 93 | 2,30 |

*Expenditure.*

130. *Direction.*—The increase in the budget estimate for the next year over the revised and the budget estimate of the current year is on account of provision for the full year for the additional staff entertained during the current year.

131. *Superintendence.*—The increase in the revised estimate is due to the increased provision required for equipment of the Office of the Divisional Superintendent of Agriculture, South Sind, and payment of the last year's arrears of pay of an officer during the current year.

132. *Subordinate and Expert Staff.*—The increase in the revised estimate is mainly due to the transfer of provision for 'travelling allowance' from the minor heads 'D—Experimental Farms' and 'E—Agricultural Demonstration, etc.' to this head. The increase in the next year's budget estimate over the current year's revised estimate is on account of a proposal to appoint additional Kamgars as explained in the statement of new items of expenditure.

133. *Experimental Farms.*—The decrease in the revised compared with the budget estimate is due to the transfer of the provision for 'travelling allowance' to the minor head 'C—Subordinate and Expert Staff'. The decrease in the next year's estimate is due to the fact that no capital expenditure would be necessary during the next year.

134. *Agricultural demonstration and propaganda including public exhibitions and fairs.*—The increase in the revised estimate over the sanctioned estimate of the current year is due to the capital and recurring contingent expenditure required for the newly opened commercial farm at Shorki partly counterbalanced by the transfer of provision on account of travelling allowance to the minor head 'Subordinate and Expert Staff'.

The decrease in the next year's estimate as compared with the revised estimate is due to the fact that no capital expenditure would be necessary during the next year.

135. *Agricultural Experiments and Research.*—The increase in the next year's budget estimate over the current year's sanctioned and revised estimates is mainly due to the proposed scheme for research on desert farming and fodder tree cultivation to be put into operation during the next year.

136. *Agricultural Education.*—The increase in the revised estimate is due to the provision for the capital expenditure for the King George V Institute of Agriculture, Sakrand.

The decrease in the next year's estimate as compared with the revised estimate is due to very little capital expenditure required in connection with the Institute.

137. *Agricultural Engineering.*—The decreased revised estimate is based on the slow progress of expenditure under 'Contingencies'.

The increase in the next year's budget estimate is mainly due to the anticipated increase in the working expenses of tractors, ginning factory and workshop.

138. *Scheme for the Improvement of Agricultural marketing in India.*—The increase in the next year's budget estimate is on account of the proposal to start new grading stations.

139. *Other Charges.*—The increase in the revised estimate is due to the increased provision made for purchase of seeds of improved varieties, expenditure on anti-locust campaign, and increased expenditure on rat-killing operations.

The decrease in the next year's budget estimate compared with the revised estimate is due to the absence of any provision for anti-locust operations partially counterbalanced by larger provisions for rat-killing operations and the scheme for the purchase of improved varieties of seeds.

# XXX AND 41—VETERINARY.

*Revenue.*

Page 53, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Other Receipts .. .. .. | 10 | 9 | 11 | 6 |
| Total .. | 10 | 9 | 11 | 6 |

*Expenditure.*

Pages 189-192, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Superintendence .. .. .. | 30 | 26 | 31 | 20 |
| Veterinary Education and Research .. | 12 | 13 | 15 | 11 |
| Subordinate Establishment .. .. | 50 | 62 | 52 | 66 |
| Hospitals and Dispensaries .. .. | 11 | 13 | 12 | 13 |
| Breeding operations .. .. | 1 | 1 | 1 | 1 |
| Prizes .. .. .. | 1 | 1 | 1 | 1 |
| Other Charges .. .. .. | 6 | 5 | 5 | 5 |
| Charges in England .. .. | 7 | 12 | 5 | 9 |
| Total .. | 1,18 | 1,33 | 1,22 | 1,26 |

*Revenue.*

140. The decrease in the next year's budget estimate compared with the revised estimate of the current year is mainly due to the fact that the Imperial Council of Agricultural Research, which used to bear the entire expenditure except on contingencies in respect of the appointment of the Veterinary Investigation Officer for Sind, will contribute only 50 per cent. of the expenditure with effect from 1st April 1942.

*Expenditure.*

141. *Superintendence.*—The increase of 5 in the revised over the budget estimate of the current year is due mainly to the fact that the post of the Director of Veterinary Services was expected to be held by a Provincial Service Officer on less pay from 1st June 1941, when Mr. Jerrom of the Indian Veterinary Service was to proceed on leave preparatory to retirement. He was, however, retained till the new Director could join his duties in January 1942.

The decrease of 11 in the next year's budget estimate compared with the revised estimate of the current year is mainly due to the appointment of a Provincial Service Officer on less pay as Director of Veterinary Services.

142. *Veterinary Education and Research.*—The increase of 2 in the revised estimate of the current year is due to the deputation of the Veterinary Investigation Officer for training at Izatnagar and other places for 8 months and appointment of an acting officer in his place.

The decrease of 4 in the next year's budget estimate when compared with the revised estimate is due to (*i*) the fact that the extra expenditure incurred during the current year as explained above, will not be necessary in that year and (*ii*) less expenditure on account of scholarships in the Bombay Veterinary College based on the number of students taking advantage of the scholarships.

143. *Subordinate Establishment.*—The reduction of 10 in the revised estimate of the current year is due to vacancies in the cadre of Veterinary Assistant Surgeons as well as savings under the head "Contingencies—Medical Stores for Itinerating Veterinary Dispensaries".

The increase of 14 in the next year's estimate is due to (*i*) the expectation that almost all the vacancies in the cadre of Veterinary Assistant Surgeons will be filled up in April 1942 or shortly thereafter as 7 Sindhi Scholars studying in the Bombay Veterinary College are expected to graduate and also as it is intended to recruit outside Veterinary Assistant Surgeons, if necessary, (*ii*) the opening of two more Itinerating Veterinary Dispensaries during the next year and (*iii*) creation of an additional post of Veterinary Inspector as explained in the statement of new items of expenditure.

144. *Charges in England*.—The decrease of 7 in the revised estimate is due to the fact that Mr. Jerrom did not proceed on leave to England as expected.

The increase of 4 in the next year's budget estimate as compared with the revised estimate is due to the fact that the estimate for that year provides for the leave salary of Mr. Jerrom for about 5 months.

## XXXI AND 42.—CO-OPERATION.

*Revenue.*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Audit fees .. .. .. | 24 | 29 | 29 | 25 |
| Miscellaneous Receipts .. .. | .. | .. | 3 | .. |
| Total .. | 24 | 29 | 32 | 25 |

Page 54, Civil Budget Estimate.

*Expenditure.*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Direction .. .. .. | 63 | 48 | 47 | 48 |
| Superintendence .. .. .. | 44 | 47 | 46 | 48 |
| Grants-in-aid .. .. .. | 6 | 6 | 9 | 8 |
| Other Charges .. .. .. | 7 | 5 | 5 | 5 |
| Total .. | 1,20 | 1,06 | 1,07 | 1,09 |

Pages 193-196, Civil Budget Estimate.

*Revenue.*

145. *Audit fees*.—The decrease of 4 in the budget estimate for 1942-43 as compared with the estimate for 1941-42 is due to the fact that all past arrears of audit fees have already been recovered and there will be no more arrears to be recovered during the coming year.

146. *Miscellaneous Receipts*.—The revised estimate of 3 for 1941-42 represents contribution from the Government of India to cover the expenditure incurred last year on the Co-operative Training and Education Scheme. As the expenditure on the scheme is now met from the provincial revenues, the next year's estimate under this head is nil.

*Expenditure.*

147. *Grants-in-aid*.—The increase of 3 in the revised over the budget estimate for 1941-42 is due to the payment of increased subsidy to the Sind Provincial Co-operative Institute and the proposal to increase the subsidy for the current year payable to the Sind Provincial Board of Supervision to enable it to meet its deficit.

# XXXII AND 43—INDUSTRIES.

*Revenue.*

Page 54, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Industries .. .. .. | 95 | 1,04 | 1,01 | 97 |
| Fisheries .. .. .. | .. | .. | .. | .. |
| Total .. | 95 | 1,04 | 1,01 | 97 |

*Expenditure.*

Pages 197-205, Civil Budget Estimate.

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Industries .. .. .. | 1,34 | 1,51 | 1,38 | 1,52 |
| Fisheries .. .. .. | 1 | 9 | 8 | 9 |
| Grants-in-aid .. .. .. | 6 | 15 | 14 | 5 |
| Charges in England.. .. .. | .. | .. | .. | .. |
| Total .. | 1,41 | 1,75 | 1,60 | 1,66 |

*Revenue.*

148. *Industries.*—The receipts under this minor head mainly consist of (1) fees realised under the Weights and Measures Act and (2) credits of the amounts drawn from the deposit accounts of grants from the Central Government for expenditure on the development of the handloom industry and on the schemes for the economic development and improvement of rural areas. The decrease in the next year's estimate as compared with the current year's budget estimate is due to smaller transfer from the deposit accounts as a result of anticipated smaller expenditure on the schemes financed by the Government of India.

*Expenditure.*

149. *Industries.*—The decrease in the revised as compared with the current year's budget estimate is mainly due to the anticipated smaller expenditure on the schemes financed by the Government of India and postponement of the schemes of Industrial Survey. The next year's estimate includes a provision of 10 on account of propaganda of Swadeshi goods and other cottage industries.

150. *Grants-in-aid.*—The current year's budget and revised estimates include provision on account of non-recurrent grants to "Municipal Technical School, Jacobabad" and the "All-India Spinners' Association Sind Branch" whereas the next year's budget estimate does not include any such provision.

## XXXVI AND 47.—MISCELLANEOUS DEPARTMENTS.

*Revenue.*

Page 55, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Miscellaneous— | | | | |
| Examination Fees .. .. | 2 | 4 | 4 | 4 |
| Fees for the Inspection of Steam Boilers | 14 | 14 | 16 | 16 |
| Administration of Indian Partnership Act, 1932 .. .. .. | 1 | 1 | 1 | 1 |
| Miscellaneous .. .. .. | 2 | .. | 2 | .. |
| Fees under the Societies Registration Act .. .. .. .. | 1 | .. | 1 | .. |
| Total | 20 | 19 | 24 | 21 |
| *Deduct.*—Refunds.. .. .. | .. | .. | —1 | .. |
| Total | 20 | 19 | 23 | 21 |

*Expenditure.*

Pages 206—208, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Labour .. .. .. .. | 3 | 4 | 5 | 6 |
| Inspector of Factories .. .. | 8 | 8 | 10 | 8 |
| Inspector of Steam Boilers .. .. | 17 | 17 | 18 | 18 |
| Examinations .. .. .. .. | 3 | 4 | 3 | 4 |
| Administration of Indian Partnership Act, 1932. | .. | .. | .. | .. |
| Miscellaneous .. .. .. | 1 | 5 | 2 | 3 |
| Charges in England .. .. | .. | .. | .. | — |
| Total .. | 32 | 38 | 38 | 39 |

*Revenue.*

151. The revised and the next year's estimates are based on the progress of actuals. These receipts are of a fluctuating nature.

*Expenditure.*

152. *Labour.*—The increase in the revised estimate for 1941-42 as well as in the budget estimate for 1942-43 over the estimate for the current year is due to the opening of two Labour Welfare Centres.

153. *Inspector of Factories*—The increase in the revised over the budget estimate for the current year is mainly due to the provision for the leave salary of former Inspector of Factories, Sind, for which no provision was made during the current year.

154. *Inspector of Steam Boilers.*—The increase in the revised over the budget estimate for the current year is mainly due to the expenditure on the travelling allowance of the Chief Inspector for attending .the Conference at Simla.

155. *Examinations.*—The decrease in the revised estimate for 1941-42 as compared with the budget estimate for the same year is due to the fact that few candidates, than expected, appeared for these examinations.

156. *Miscellaneous.*—The decrease in the revised as compared with the budget estimate for 1941-42, is due to fewer juveniles being maintained in the Yeravda Reformatory than anticipated. The increase in the budget estimate for 1942-43, is due to an expectation of an increase in its number.

# XXXIX AND 50.—CIVIL WORKS.

| | — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|---|
| Page 56, Civil Budget Estimate. | Revenue .. .. .. | 22,44 | 26,35 | 37,69 | 11,45 |
| Pages 209-231, Civil Budget Estimate. | Expenditure .. .. .. | 42,72 | 49,17 | 67,25 | 35,47 |

*Revenue.*

157. The receipts comprise mainly rents of buildings, tolls on roads, transfers from the Central Road Fund, and from the Fund for Sind Buildings (upto 1941-42) and miscellaneous items. The increase of 11,34 in the revised estimate over the budget estimate for 1941-42 is chiefly due to larger transfers from the Central Road Fund on account of execution of Multan-Quetta Shahi Road and other strategic roads. The decrease of Rs. 15 lakhs in the budget estimate for 1942-43, as compared with that for 1941-42 is mainly due to smaller transfers from the Central Road Fund and no transfer from the Fund for Sind Buildings, the balance in the latter fund being entirely spent in the current year.

*Expenditure.*

158. The increase of 18,08 in the revised estimate over the budget estimate for 1941-42 is mainly due to anticipated expenditure on Multan-Quetta Shahi Road and other strategic roads met from Special Reserve with the Government of India (6,82) on Road Development programme met from the Central Road Fund (2,03) and other important Provincial roads (5,00). The decrease of 13,70 in the budget estimate for 1942-43, as compared with that for 1941-42, is mainly due to the curtailment of the buildings programme on account of the International situation and the abnormal increase in rates of material.

159. The grant under '50—Civil Works—Provincial' has been distributed as under :—

| | | | |
|---|---|---|---|
| Works in progress .. | Voted .. | 1,91 | |
| New Works .. | .. | 4,11 | |
| Road works to be financed from Ordinary Revenues .. | | 1 | |
| Central Road Fund | | 6,75 | |
| Discretionary grants .. | *Charged* .. | 7 | |
| | Voted .. | 2,69 | |
| | Total, Works .. | | 15,54 |
| Repairs .. .. | *Charged* .. | 26 | |
| | Voted .. | 8,62 | |
| | | | 8,88 |
| Establishment .. .. | *Charged* .. | 1,26 | |
| | Voted .. | 7,00 | |
| | | | 8,26 |
| Tools and Plant — Ordinary | .. | 26 | |
| Tools and Plant — Central Road Fund | .. | .. | |
| | | | 26 |

| | | | | |
|---|---|---|---|---|
| Grants-in-aid | Ordinary | .. .. | 1,89 | |
| | Central Road Fund | .. | 31 | |
| | | | | 2,20 |
| Suspense | .. .. .. | .. | 19 | 19 |
| Charges in England—Establishment. | *Charged* | .. | *13* | |
| | Voted | .. | 1 | 14 |
| | Total | .. .. | | 35,47 |

160. The provision for works in progress other than those which are financed from the Central Road Fund, is intended mainly for the following works :—

(*i*) Assembly Buildings at Karachi.

(*ii*) Constructing new Residency building at Jacobabad.

(*iii*) Central Prison at Sukkur.

(*iv*) King George V Institute of Agriculture at Sakrand.

(*v*) Constructing new Press buildings at Karachi.

New major works are listed in Appendix G to this book.

161. The amounts spent in Sind from the Central Road Fund fall into three categories. First there is the ordinary provincial share which is allotted from the Excise Duty to all provinces, on the basis of the consumption of petrol in each province. Secondly there are the grants from the Special Reserve of the Central Road Fund to assist the ordinary road development of those provinces which are ill-supplied with roads where ordinary petrol tax allocations are consequently rather small. Sind was granted 10 lakhs from this reserve towards its first 5 year programme and 1 lakh towards its current 2 year programme. Thirdly, comes the direct expenditure from the Central Road Fund by the Government of India through the agency of the Local Government on roads of strategic importance which are outside the ordinary provincial programme. The third category has come into prominence since the outbreak of war and some 20 lakhs of rupees are being spent on the Shahi Multan-Rohri-Quetta road and about 6¾ lakhs on the improvement of other strategic roads. A statement of the accounts of the Central Road Fund since the separation of Sind is given at page 278 of the White Book.

The roads improved under the ordinary programme comprise both Provincial and District Local Board roads. Local Boards contribute 1/7th of the cost of such improvements to these roads.

The receipts from the Central Road Fund are not available for expenditure on the ordinary maintenance of improved roads. Improved roads however demand a higher standard of maintenance than kacha roads and there is a grave danger that the improvements costing over 40 lakhs will be nullified unless these roads are properly kept. As an interim measure therefore Government has been maintaining these roads temporarily pending the adjustment of District Local Boards finances. A Bill is now before the Legislative Assembly for raising the Local Fund Cess to 2 annas and earmarking the proceeds of 6 pies of this cess for expenditure on road maintenance and development. The next year's budget includes a provision of Rs. 2.21 lakhs for repairs to Local Board roads which, when the Bill is passed, will be met from this source.

L (IV) 1809—14

# XXXIX and 50.—CIVIL WORKS.

| | — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|---|
| Page 56, Civil Budget Estimate. | Revenue .. .. .. | 22,44 | 26,35 | 37,69 | 11,45 |
| Pages 209-231, Civil Budget Estimate. | Expenditure .. .. .. | 42,72 | 49,17 | 67,25 | 35,47 |

*Revenue.*

157. The receipts comprise mainly rents of buildings, tolls on roads, transfers from the Central Road Fund, and from the Fund for Sind Buildings (upto 1941-42) and miscellaneous items. The increase of 11,34 in the revised estimate over the budget estimate for 1941-42 is chiefly due to larger transfers from the Central Road Fund on account of execution of Multan-Quetta Shahi Road and other strategic roads. The decrease of Rs. 15 lakhs in the budget estimate for 1942-43, as compared with that for 1941-42 is mainly due to smaller transfers from the Central Road Fund and no transfer from the Fund for Sind Buildings, the balance in the latter fund being entirely spent in the current year.

*Expenditure.*

158. The increase of 18,08 in the revised estimate over the budget estimate for 1941-42 is mainly due to anticipated expenditure on Multan-Quetta Shahi Road and other strategic roads met from Special Reserve with the Government of India (6,82) on Road Development programme met from the Central Road Fund (2,03) and other important Provincial roads (5,00). The decrease of 13,70 in the budget estimate for 1942-43, as compared with that for 1941-42, is mainly due to the curtailment of the buildings programme on account of the International situation and the abnormal increase in rates of material.

159. The grant under '50—Civil Works—Provincial' has been distributed as under :—

| | | | |
|---|---|---|---|
| Works in progress .. | Voted .. | 1,91 | |
| New Works .. | .. | 4,11 | |
| Road works to be financed from Ordinary Revenues .. | | 1 | |
| Central Road Fund | | 6,75 | |
| Discretionary grants .. | Charged .. | 7 | |
| | Voted .. | 2,69 | |
| | Total, Works .. | | 15,54 |
| Repairs .. .. | Charged .. | 26 | |
| | Voted .. | 8,62 | |
| | | | 8,88 |
| Establishment .. .. | Charged .. | 1,26 | |
| | Voted .. | 7,00 | |
| | | | 8,26 |
| Tools and Plant — Ordinary | .. | 26 | |
| Tools and Plant — Central Road Fund | .. | .. | |
| | | | 26 |

| | | | | |
|---|---|---|---|---|
| Grants-in-aid | Ordinary | .. | 1,89 | |
| | Central Road Fund | .. | 31 | |
| | | | | 2,20 |
| Suspense | .. .. .. | .. | 19 | 19 |
| Charges in England—Establishment. | *Charged* | .. | *13* | |
| | Voted | .. | 1 | 14 |
| | Total | .. .. | | 35,47 |

160. The provision for works in progress other than those which are financed from the Central Road Fund, is intended mainly for the following works :—

(*i*) Assembly Buildings at Karachi.

(*ii*) Constructing new Residency building at Jacobabad.

(*iii*) Central Prison at Sukkur.

(*iv*) King George V Institute of Agriculture at Sakrand.

(*v*) Constructing new Press buildings at Karachi.

New major works are listed in Appendix G to this book.

161. The amounts spent in Sind from the Central Road Fund fall into three categories. First there is the ordinary provincial share which is allotted from the Excise Duty to all provinces, on the basis of the consumption of petrol in each province. Secondly there are the grants from the Special Reserve of the Central Road Fund to assist the ordinary road development of those provinces which are ill-supplied with roads where ordinary petrol tax allocations are consequently rather small. Sind was granted 10 lakhs from this reserve towards its first 5 year programme and 1 lakh towards its current 2 year programme. Thirdly, comes the direct expenditure from the Central Road Fund by the Government of India through the agency of the Local Government on roads of strategic importance which are outside the ordinary provincial programme. The third category has come into prominence since the outbreak of war and some 20 lakhs of rupees are being spent on the Shahi Multan-Rohri-Quetta road and about 6¾ lakhs on the improvement of other strategic roads. A statement of the accounts of the Central Road Fund since the separation of Sind is given at page 278 of the White Book.

The roads improved under the ordinary programme comprise both Provincial and District Local Board roads. Local Boards contribute 1/7th of the cost of such improvements to these roads.

The receipts from the Central Road Fund are not available for expenditure on the ordinary maintenance of improved roads. Improved roads however demand a higher standard of maintenance than kacha roads and there is a grave danger that the improvements costing over 40 lakhs will be nullified unless these roads are properly kept. As an interim measure therefore Government has been maintaining these roads temporarily pending the adjustment of District Local Boards finances. A Bill is now before the Legislative Assembly for raising the Local Fund Cess to 2 annas and earmarking the proceeds of 6 pies of this cess for expenditure on road maintenance and development. The next year's budget includes a provision of Rs. 2.21 lakhs for repairs to Local Board roads which, when the Bill is passed, will be met from this source.

L (IV) 1809—14

162. The total provision under 'Repairs' includes also an additional provision of 42 thousand for repairs to buildings seriously damaged by kalar and of Rs. 1 lakh for repairs to Provincial Roads including 8 thousand for important roads improved from Central Road Fund.

163. The provision for ' Tools and Plant ' charges is higher by 20 than the usual annual provision, due to the demand for more tools for road works and to the increase in prices.

## NOTE ON THE BUDGET PROVISION AND FINAL DEBIT OF EXPENDITURE ON PUBLIC WORKS DEPARTMENT ESTABLISHMENT AND TOOLS AND PLANT CHARGES.

164. The staff of the Public Works Department does work which is accounted for under several major heads, *e.g.*, revenue heads " XVII ", " 18 ", " 50 ", capital heads " 68 " and " 81 ", and deposit heads, *e.g.*, " Subvention from the Central Road Fund ". In order to account for the establishment and tools and plant charges under each head, the following procedure is in force.

Where any special establishment and tools and plant are required under one head only, they are booked direct under that head. The expenditure on special road establishment and special tools and plant charges (Central Road Fund) which is booked under " 50—Civil Works " is transferred to the deposit head by affording a corresponding credit to the revenue head " XXXIX—Civil Works ". So far as road works for local bodies, etc., are concerned the establishment and tools and plant charges are first debited to ' 50 ' and then recovered on a definite percentage basis, namely, 24 per cent. establishment and 3 per cent. tools and plant which represents a long term average of the incidence of such costs. For the remainder, the establishment and tools and plant charges are debited, in the first instance, direct to the head " 50—Civil Works " and are then distributed *pro rata* in proportion to the total outlay on works and repairs debited to each major head. However, in making this *pro rata* distribution, the cost of works and repairs under " XVII " and " 18 " is doubled in order to allow for the cost of supervising the work of the purely revenue establishment. The demand for the special road establishment and for the ordinary establishment charges (after deducting the *pro rata* distribution taken to the respective major heads) is made under " 50—Civil Works ". As a special case, Special Establishment employed in connection with the Indus Water Dispute is in the first instance, debited to " 50—Civil Works—Provincial " and then distributed *pro rata* to Irrigation heads only before the accounts of the year are closed.

As irrigation is treated as a commercial department, the heads " XVII ", " 18 (P.W.D.)" and " 68 " are also debited with pensionary charges calculated at a certain percentage fixed by Government every year on the cost of the establishment charges debitable to those heads on a *pro rata* basis, by a credit to the head " 55—Superannuation, etc. ", where pensions of all Government servants are initially debited.

165. *Tools and Plant.*—The total estimate is based on the actual requirements of the local officers. As a rate of 3 per cent. has been prescribed for recovery in respect of works carried out for local bodies, etc., the budget provision for ordinary tools and plant chargeable to such works is made at that rate and the residue is distributed over all heads, including " 50—Civil Works ", in proportion to the estimated outlay on works and repairs under those heads. The cost of special tools and plant required for the roads programme financed from the Central Road Fund, is however met from that Fund.

166. *Grants-in-aid.*—With effect from 1939-40, for the purpose of accounting, 6/7th share of expenditure on District Local Board roads is treated as " Grant-in-aid ". Accordingly District Local Board roads are shown separately under the minor head " Grants-in-aid " and not under " Communications " as were shown in the budgets before 1940-41.

In addition to the 6/7th share of works expenditure, 28 per cent. of that expenditure is also recoverable from those bodies as centage charges and is being treated as " Grants-in-aid—ordinary ".

# NOTE EXPLAINING VARIATIONS IN THE DEMAND FOR PUBLIC WORKS DEPARTMENT ESTABLISHMENT FOR THE YEAR 1942-43.

167. The gross estimated cost of the Public Works Department for the year 1942-43 is 32,53 (4,19 charged and 28,34 voted) while the net estimated cost is 8,26 (1,26 charged and 7,00 voted).

The following statement shows the variation between the figures of the cost of establishment for the years 1940-41, 1941-42 and 1942-43 :—

| Item. | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Ordinary Public Works Department establishment ... ... | 30,86·9 | 31,47·7 | 31,02·5 | 30,96·2 |
| Special establishment employed in connection with Indus Water Dispute ... | ... | ... | 2,96·2 | ... |
| Special Road Establishment... ... | 1,61·3 | 1,42·0 | 2,33·7 | 1,56·4 |
| Total, Gross Establishment ... | 32,48·2 | 32,89·7 | 36,32·4 | 32,52·6 |
| *Deduct—* | | | | |
| *Pro-rata* establishment transferred to other major heads ... ... | —25,16·5 | —25,88·3 | —26,82·5 | —24,18·6 |
| Establishment charges recoverable from other Governments, Departments, etc. | —1,69·7 | —46·1 | —1,82·4 | —8·2 |
| Total, Net—Establishment ... | 5,62·0 | 6,55·3 | 7,67·5 | 8,25·8 |
| Pensionary charges (Gross) ... ... | 1,94·0 | 1,42·0 | 1,83·9 | 1,33·0 |
| *Deduct*—Transferred to other major heads | —1,94·0 | —1,42·0 | —1,83·9 | —1,33·0 |
| Total, Net pensionary charges ... | ... | ... | ... | ... |
| Total ... | 5,62·0 | 6,55·3 | 7,67·5 | 8,25·8 |

168. The increase in the revised estimate over the budget estimate of 1941-42 is mainly due to (1) splitting the Karachi Canals Division into two divisions, (2) provision for leave salary of certain officers not provided in the budget, (3) Special Duty Establishment employed in connection with the Indus Water Dispute, (4) continuance of the Upper Sind Roads Division (Special Reserve of Central Road Fund) for which no provision was made in the current year's budget and (5) provision for grain compensation allowance partially counterbalanced by decrease due to (1) transfer of one I.S.E. Officer to the special duty work and (2) posting of S.S.E. Officers in place of I.S.E. Officers.

The decrease in the next year's estimate as compared with the budget estimate for the current year is mainly due to replacement of retired I.S.E. by S.S.E. Officers and smaller provision required for purchase of drawing materials.

## 54.—FAMINE.

### *Expenditure.*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 232, Civil Budget Estimate. |
|---|---|---|---|---|---|
| A—Famine Relief ... ... ... | 85 | 40 | 51 | 50 | |

169. The relief measures started on account of famine conditions in the Thar Parkar district continue. On account of uncertain conditions still prevailing in the Thar Parkar district, a provision of 50 has been made in the next year's budget estimate.

## XLIV AND 55.—SUPERANNUATION.

*Revenue.*

Page 57, Civil Budget Estimate.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Contributions for pensions and gratuities ... | 90 | 94 | 1,02 | 1,01 |
| *Deduct*—Refunds ... ... ... | ... | —1 | ... | ... |
| Total ... | 90 | 93 | 1,02 | 1,01 |

*Expenditure.*

Page 232—234, Civil Budget Estimate.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Superannuation and retired allowances ... ... | 19,00 | 18,95 | 19,24 | 19,38 |
| Compassionate allowances ... ... ... | 7 | 7 | 7 | 7 |
| Gratuities ... ... ... .. | 3 | 4 | 5 | 4 |
| Contributions for pensions and gratuities ... | 1,68 | 1,75 | 1,77 | 1,75 |
| Pensions for distinguished and meritorious services or for political considerations ... ... | 3 | 3 | 4 | 4 |
| Donations to Provident Funds ... ... | 1 | 1 | 1 | 1 |
| Government contribution payable under the Indian Civil Service Family Pension Rules ... ... | 1 | 1 | 1 | 1 |
| Covenanted Civil Service Pensions ... ... | 13 | 13 | 20 | 13 |
| Charges in England ... ... .. | 37 | 47 | 44 | 51 |
| *Deduct*—Pensionary charges transferred to Commercial Departments ... ... ... | —1,94 | —1,42 | —1,84 | —1,33 |
| Total ... | 19,39 | 20,04 | 19,99 | 20,61 |

*Revenue.*

170. *Contributions for pensions and gratuities.*—The increase in the revised and next year's estimate over the current year's budget estimate is on account of pension contribution for war establishment recoverable from the Government of India.

*Expenditure.*

171. *Superannuation and retired allowances.*—The increase in the revised estimate of the current year is based on the progress of current actuals and the budget estimate of 1942-43 is based on the progress of past actuals and allows for normal increase.

172. *Compassionate allowances.*—The expenditure booked under this head is on account of (*a*) compassionate allowances to persons removed from Government service for misconduct, inefficiency or insolvency and (*b*) miscellaneous allowances and rewards which include wound and injury pensions.

173. *Gratuities.*—This head includes expenditure on ordinary gratuities paid in lump to Government servants and Compassionate Fund gratuities for the relief of the families of Government servants dying prematurely.

174. *Contributions for pensions and gratuities.*—This head includes mainly expenditure on account of pension contribution payable to the Bombay Government on account officers belonging to joint cadres serving in Sind.

175. *Donations to Provident Funds.*—The head includes expenditure on account of contributions to (*i*) Special Provident Fund of officers on contract and (*ii*) the Indian Civil Service (Non-European Members) Provident Fund.

176. *Government contribution payable under the Indian Civil Service Faimly Pension Rules.*—The provision under this head represents the Government contribution to pensions drawn by widows and children of the subscribers to the Indian Civil Service Faimly Pension Fund, residing in India.

177. *Covenanted Civil Service Pensions.*—The increase in tne revised over the budget estimate of the current year is on account of pension drawn by Sir Lancelot Graham, late Governor of Sind. Provision on this account has not been made in the next year's estimate as the question of its initial debit, *i.e.* whether it should be borne by the Government of Bombay or this Government is under reference.

178. *Charges in England.*—This head includes expenditure on account of pensionary charges expected to be incurred in England in respect of pensions sanctioned by this Government from the 1st April 1936. The increase in the budget estimate for 1942-43 over the revised estimate for the current year is due to provision for the pension of an officer who is due to retire shortly and is expected to draw his pension through the Home Treasury.

179. *Deduct—Pensionary charges transferred to Commercial Departments.*—The pensionary liability of the Irrigation Department has been taken in reduction of the expenditure under this head by transfer to the relevant irrigation heads, *viz.*, "XVII", "18" and "68". The credit under this head is of a fluctuating nature depending on the proportion of expenditure under various Public Works Department Irrigation heads compared with the expenditure on all Public Works Department heads.

## 55-A.—COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES.

*Expenditure*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Amount transferred from the head "83—Payments of Commuted Value of Pensions" ... ... | 2,29 | 2,40 | 2,40 | 2,15 |

Page 234, Civil Budget Estimate.

180. The debit under this head, as the head itself indicates, represents the transfer to this head of as much expenditure under "83—Payments of Commuted Value of Pensions" as is found possible to meet from the revenues of the current year. In the current and the following years, it is proposed to meet the entire expenditure on commutation of pensions from ordinary revenues and the provision has been made accordingly.

The variations are due to the fluctuating nature of the expenditure.

# XLV AND 56.—STATIONERY AND PRINTING

*Revenue.*

Page 57, Civil Budget Estimate.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42 | Revised Estimate, 1941-42 | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Stationery Receipts ... .. | 3 | 1 | 2 | 2 |
| Sale of Gazettes and other publications ... | 6 | 5 | 6 | 6 |
| Other Press Receipts ... ... .. | 16 | 14 | 15 | 14 |
| Total .. | 25 | 20 | 23 | 22 |

*Expenditure.*

Pages 235—238, Civil Budget Estimate.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42 | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| I.—Stationery— | | | | |
| Stationery Offices and Stores ... ... | 3 | 3 | 3 | 3 |
| Purchase of Stationery Stores ... ... | 1,80 | 1,83 | 1,91 | 1,88 |
| *Deduct*—Value of Stationery supplied to other Governments and paying Departments. ... | —5 | —1 | —2 | —3 |
| II.—Printing— | | | | |
| Government Presses ... ... ... | 1,43 | 1,51 | 1,51 | 1,57 |
| Cost of printing work done by other Governments | 64 | 70 | 1,09 | 1,03 |
| Printing at private presses ... ... | ... | 4 | 3 | 4 |
| *Deduct*—Cost of printing work done for other Governments and paying Departments. ... | —6 | —8 | —8 | —6 |
| Charges in England ... ... ... | 6 | 4 | 4 | 4 |
| Total .. | 3,85 | 4,06 | 4,51 | 4,50 |

*Expenditure.*

I.—Stationery—

181. *Purchase of Stationery Stores.*—The increase in the revised estimate and next year's budget estimate over the current year's budget estimate is due to the rise in prices of stationery stores on account of the war.

II.—Printing—

182. *Government Press.*—The increase in the next year's budget estimate is due to provision having been made for shifting the plant and machinery to the new Press building which is likely to be completed during the next year.

183. *Cost of printing work done by other Governments.*—The increase in the revised estimate and the next year's budget estimate over the current year's budget estimate is due to the concession of 25 per cent. given by the Bombay Government having been withdrawn, printing of statements in connection with the Sind-Punjab Dispute over Indus Waters and printing of confirmation case in the current year, and provision having been made in the next year's budget on account of printing work done at the Photozinco Press, Poona, which has hitherto been shown under "7—Land Revenue".

## XLVI AND 57.—MISCELLANEOUS.

### *Revenue.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 58, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Unclaimed deposits ... ... | 47 | 30 | 35 | 35 | |
| Sale of old stores and materials ... ... | ... | ... | ... | ... | |
| Fees for Government audit .. ... ... | 4 | 4 | 4 | 4 | |
| Other fees, fines and forfeitures ... ... | 5 | 3 | 13 | 5 | |
| Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas ... ... ... ... | 25 | 50 | 45 | 50 | |
| Recoveries of overpayments ... ... | 21 | 10 | 72 | 15 | |
| Collection of payments for services rendered ... | 7 | 5 | 7 | 5 | |
| Miscellaneous ... ... ... ... | 2,22 | 2,16 | 1,71 | 1,98 | |
| Total ... | 3,31 | 3,18 | 3,47 | 3,12 | |
| *Deduct*—Refunds ... ... | —7 | —10 | —29 | —13 | |
| Total ... | 3,24 | 3,08 | 3,18 | 2,99 | |

### *Expenditure.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Pages 239—243, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Cost of books and periodicals ... ... | ... | ... | ... | ... | |
| Donations for charitable purposes ... ... | 8 | 9 | 10 | 9 | |
| Special Commissions of Enquiry ... ... | 5 | ... | 12 | ... | |
| Petty Establishments .. ... ... | ... | ... | ... | ... | |
| Irrecoverable temporary loans and advances written off ... ... ... | 10 | 2 | 10 | 2 | |
| Contributions ... ... ... ... | 2,68 | 2,70 | 2,66 | 2,54 | |
| Miscellaneous Durbar charges ... .. | 4 | 2 | 1 | 2 | |
| Expenditure on account of State Prisoners and Detenus . . ... ... ... | 1 | ... | 1 | ... | |
| Miscellaneous and unforeseen charges ... | 3,41 | 2,10 | 9,19 | 2,98 | |
| Charges in England ... ... | 5 | 5 | 7 | ... | |
| Total ... | 6,42 | 4,98 | 12,26 | 5,65 | |

### *Revenue*

184. *Unclaimed deposits, Other fees, fines and forfeitures, Collection of payments for services rendered, Miscellaneous and Refunds.*—These are fluctuating items and the revised estimates have been based on the progress of current actuals.

185. *Transfer from the Deposit Account of grants for Economic Development and Improvement of Rural Areas.*—The estimate under this head represents the amount transferred from the deposit account of grants from the Central Government for the economic development and improvement of rural areas against the expenditure incurred under the head "25—General Administration" on the connected schemes.

186. *Recoveries of Overpayments.*—The increase in the revised over the budget estimate for the current year is mainly due to recovery of the excess payment made to the Railway Board in 1940-41 for the "Guarantee against the loss in the working of the Sind Left Bank Feeder Railway."

*Expenditure.*

187. *Donations for charitable purposes.*—The increase in the revised over the budget estimate for the current year is due to the payment of lapsed grant for 1940-41 to the St. John's Ambulance Association during the current financial year.

188. *Special Commissions of Enquiry* —The revised estimate for 1941-42 represents provision in respect of (i) Frontier Enquiry Committee, (ii) Electricity Advisory Board, (iii) Local Self-Government Committee and (iv) Special Commission of Enquiry into the Beggar Problem in the City of Karachi.

189. *Irrecoverable temporary loans and advances written off.*—The item being of a fluctuating nature the revised estimate has been framed on the basis of the latest actuals.

190. *Contributions.*—The decrease in the revised as compared with the current year's estimate is mainly due to the fact that the amount of the "Guarantee to the telegraph office for taluka headquarter telegraph lines, trunk telephone lines, etc." was less than that provided for in current year's budget estimate. The decrease in the next year's estimate as compared with the budget estimate for the current year is mainly due to the reduced provision on account of "Guarantee to the Railway Board against the loss in the working of Sind Left Bank Feeder Railways."

191. *Miscellaneous Durbar charges.*—The decrease in the revised estimate as compared with the budget estimate for the current year is due to the fewer Durbar rewards given this year than is usual.

192. *Miscellaneous and unforseen charges.*—The increase in the revised estimate over the current year's estimate is mainly due to expenditure on Air Raid Precuations measures. The decrease in the next year's estimate as compared with the estimate for the current year is due to the transfer of expenditure on A. R. P. measures to the new major head "64-B—Civil Defence" with effect from the year 1942-43 partly counterbalanced by provision of Rs. 1 lakh for the promotion of Hindu-Muslim unity in Sind.

193. *Charges in England.*—The increase in the revised over the current year's estimate is due to the provision of sterling overseas pay for the Assistant A. R. P. Officer, Karachi. The next year's provision has been transferred to the new major head "64-B--Civil Defence".

## L.—MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS.

*Revenue.*

Page 58, Civil Budget Estimate.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| L.—Miscellaneous Adjustments between the Central and Provincial Governments ... | 4 | 6 | 6 | 5 |

194. The receipts under this head represent the fees etc., realised under the Petroleum and Explosives Acts and the Carbide of Calcium Fees, Rules. Such receipts are to be retained by the Provincial Governments as payment for the agency functions carried out by them in this connection on behalf of the Central Government.

## LI AND 63.—EXTRAORDINARY RECEIPTS AND CHARGES.

*Revenue.*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 59, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Sale of land ... ... ... | 83,77 | 75,60 | 1,07,45 | 91,10 | |
| Other items ... ... ... | ... | ... | 2 | 3 | |
| Total ... | 83,77 | 75,60 | 1,07,47 | 91,13 | |
| *Deduct*—Refunds ... ... | —63 | —60 | —65 | —60 | |
| Total ... | 83,14 | 75,00 | 1,06,82 | 90,53 | |

*Expenditure.*

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Pages 244-246, Civil Budget Estimate. |
|---|---|---|---|---|---|
| *Expenditure incurred as a direct result of the war*— | | | | | |
| Charges in India ... ... | ... | ... | 13 | 1 | |
| Charges in England ... ... | ... | ... | ... | ... | |
| Total ... | ... | ... | 13 | 1 | |

*Revenue.*

195. *Sale of land.*—The estimate under this head represents the anticipated receipts from the sale of Barrage lands. The increase in the current year's revised estimate as compared with the sanctioned estimate is based on the progress of current actuals which include large recoveries of arrears. The budget estimate of 1942-43 is based on the revised programme of land sales and anticipated realisations.

196. *Other Items.*—The provision in the current year's revised estimate as well as the next year's budget estimate represents the recoveries to be made from the Government of India on account of leave contributions of the establishments employed for Motor Spirit Rationing Scheme and for the Provincial Press Adviser.

197. *Refunds.*—The provision under this minor head is in respect of refunds of the deposits received in advance on account of sales of Barrage lands in cases in which the sales are not subsequently sanctioned. This is a fluctuating item.

*Expenditure.*

198. The expenditure on "Press Control" and "Motor Spirit Rationing Scheme" introduced as war measures is booked under the head "63—Extraordinary Charges". The expenditure is recovered from the Government of India on the calendar year basis. The credit for the last 3 months' expenditure is received in the succeeding year. The current year's revised estimate takes into account the expenditure on (i) the Provincial Press Adviser and his staff with effect from 1st September 1941, from which date the Government of India have agreed to meet the expenditure in full (prior to that date the expenditure on this account has been booked under '25—General Administration') and (ii) the Motor Spirit Rationing Scheme which has been introduced with effect from the 15th August 1941.

## LII AND 64-B.—CIVIL DEFENCE.

*Revenue.*

Page 59, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Miscellaneous ... ... ... ... | ... | ... | ... | ... |

*Expenditure.*

Pages 247—249, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (*a*) Expenditure on Air Raid Precautions | .. | .. | .. | 2,25 |
| (*b*) Expenditure on Civic Guards .. | .. | .. | .. | 29 |
| (*c*) Expenditure on Refugees and Evacuees .. .. .. | .. | .. | .. | .. |
| (*d*) Miscellaneous .. .. | .. | .. | .. | .. |
| (*e*) Works .. .. .. | .. | .. | .. | 7,65 |
| *Deduct*—Share payable by the Central Government .. | .. | .. | .. | —10 |
| Total .. | .. | .. | .. | 10,09 |

199. The expenditure on the air raid precautions and civic guards has hitherto been recorded under major heads "57—Miscellaneous—Miscellaneous and Unforeseen Charges" and "29—Police" respectively, as it was expected that such expenditure would be more or less of a casual character and would not be so extensive or complex as it is to-day. In view of the fact that expenditure on Civil Defence is now going to be considerable and a normal feature of the Civil Administration at least for the period of the war, the Auditor-General has decided with the approval of the Governor-General under Section 168 of the Government of India Act, 1935, to open these two major heads of account with effect from the Budget for 1942-43. These heads will remain in operation for the duration of the war. It has accordingly been decided that all expenditure in connection with Air Raid Precautions Measures including that on Casualty Clearing Hospitals at present booked under "38—Medical" and that on 'Civic Guards' should, with effect from the Budget for 1942-43, be booked under the new major head, *viz.*, "64-B.—Civil Defence" under the minor heads concerned.

*Revenue.*

200. As no receipts are anticipated during the next year, no estimate has been framed.

*Expenditure.*

201. *Expenditure on Air Raid Precautions.*—The next year's estimate includes provision for Air Raid Precautions Officers, staff, equipments, contingencies, etc., and for Casualty Clearing Hospital.

202. *Expenditure on Civic Guards.*—The next year's estimate represents gross expenditure. The amount recoverable from the Government of India is shown under the minor head 'Deduct—Share payable by the Central Government'.

203. *Works.*—The next year's estimate represents gross expenditure on the items detailed below :—

| | Rs |
|---|---|
| (1) Air Raid Shelters for the civil population at Karachi ... | 2,00,000 |
| (2) Air Raid Precautions for public utility services at Karachi | 1,25,000 |
| (3) Air Raid Precautions—Fire Fighting at Karachi ... | 3,00,000 |
| (4) Air Raid Precautions—measures at Sukkur ... | 40,000 |
| (5) Air Raid Precautions in connection with electrical undertakings ... ... ... | 1,00,000 |
| Total ... | 7,65,000 |

204. *Deduct—Share payable by the Central Government.*—As regards the Government of India's share in respect of other items, *viz.*, (i) Expenditure on Air Raid Precautions and (ii) Works, the question was discussed at the Air Raid Precautions Financial Conference held at Delhi on 17th January 1942. According to the tentative arrangements then arrived at, this Province will bear the first 10 lakhs of expenditure in any year, the next 10 lakhs will be shared 50 : 50, the next 10 lakhs 25 : 75 and the remainder $12\frac{1}{2} : 87\frac{1}{2}$. No recovery is therefore expected from the Government of India during th

# 68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

*Expenditure.*

205. The provision of funds for capital expenditure on irrigation works for which capital accounts are kept is made under the head '68'. The capital expenditure on the works may be defrayed from general revenues of the year, or from sources outside the revenues of the year, such as loans, accumulated balances of the previous years, etc., but the major head '68' is intended to include only expenditure incurred from sources outside the revenues of the year, and for this reason provisions made from ordinary revenues of the year are deducted in lump from the gross provision under this head and are shown under separate head '19'.

206. The budget and revised estimates for 1941-42 with the actuals for 1940-41 and the budget estimate for 1942-43 are shown below:—

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Pages 250-264, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Lloyd Barrage and Canals Construction:— | | | | | |
| Expenditure excluding interest charges met from loan funds .. ... ... | 5,81 | 7,38 | 7,17 | —6,87 | |
| Write-back of capitalised interest to revenue under '17' ... ... ... ... | —79,20 | —31,72 | —92,16 | —68,13 | |
| Total ... | —73,39 | —24,34 | —84,99 | —75,00 | |
| Works other than the Lloyd Barrage and Canals Construction in Sind ... ... ... | 18,03 | 23,79 | 24,53 | 18,16 | |
| *Deduct*—Amount financed from Ordinary Revenues under '19' ... ... ... ... | —28,89 | ... | —24,53 | —18,16 | |
| Grand Total ... | —84,25 | —55 | —84,99 | —75,00 | |

207. In connection with the Lloyd Barrage and Canals Construction Project, a separate note is printed hereunder. So far as other works are concerned, the revised estimate for 1941-42 when compared with the budget estimate, shows an increase of 74 which is mainly due to the commencement during the current financial year, of certain new irrigation works which have been found necessary for the improvement of irrigational facilities in Lower and Upper Sind.

208. The budget estimate of 18,16 for 1942-43 for capital expenditure on works other than the Lloyd Barrage and Canals Construction Project, shows a decrease of 5,63 in comparison with the budget estimate for 1941-42.

209. Capital expenditure under the head '68' is on account of works in connection with the Lloyd Barrage and Canals Construction Project and other works, as shown in the above table. The total provision for works other than the Lloyd Barrage Project for 1942-43 is made up as under:—

| — | Voted. | *Charged.* | Total. |
|---|---|---|---|
| Works ... ... ... ... ... | 13,73 | ... | 13,73 |
| Establishment including pensionary charges ... ... | 3,68 | *51* | 4,19 |
| Tools and Plant ... ... ... ... | 15 | ... | 15 |
| Charges in England ... ... ... ... | 1 | *8* | 9 |
| *Deduct*—Receipts on capital account .. ... ... | ... | ... | ... |
| Total ... | 17,57 | *59* | 18,16 |

# NOTE ON THE BUDGET OF THE LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT FOR THE YEAR 1942-43.

210. The Barrage and Canals have been in operation since the commencement of the kharif season of 1932 and the main works have all been completed, and the project estimates closed. The works still remaining to be carried out are those in connection with the running of the canals which had perforce to be postponed until the canals were actually working. The works proposed to be carried out or to be continued during the next financial year have been detailed in the White Book as separate items of expenditure.

## ACCOUNTS.

### *Amalgamation of the old Sind Canals with the Lloyd Barrage Canals.*

211. The Lloyd Barrage and Canals Construction Scheme largely supplants the inundation system of irrigation in Central Sind and commands areas which the old systems of irrigation could not properly command. In some cases entire areas formerly dependent on the old systems receive water for irrigation from the new Barrage canals. In the case of the Eastern Nara System, Dad, Nasrat, etc., the old canals have been used for carrying the Barrage supplies, while in the case of the Ghar, Western Nara, Great Marakh, etc., the old canals have been entirely abandoned except for short lengths. In other cases the Barrage Scheme takes over the irrigation of parts of the areas commanded by the old systems as in the case of the Fuleli, Begari, Sind Canals, etc. These systems are said to be partially merged.

In order to arrive at the correct figures of revenue earned on the capital invested, it has been decided by the Government of India in consultation with the Auditor-General, that with effect from 1936-37, the capital cost of the abandoned or merged canals should be added to the capital cost of the new canals and that administrative accounts should be prepared for the combined system.

Where the merger has been only partial, a share of the capital outlay of each canal in the ratio of the irrigated area transferred to the command of the Barrage canals has been added to the capital of the Unified System. The revenue having been consolidated, no deduction is to be made from them on account of pre-Barrage net revenue from the abandoned or merged canals in the Barrage Zone. Interest actually payable on the transferred capital figures on the expenditure side.

The figure of the capital cost of the old canals now merged with the Barrage canals will remain constant as it cannot now change.

A foot-note has been incorporated in the administrative accounts containing the information noted in the margin in respect of the canal units noted below :—

(i) Total Capital invested—Direct and Indirect.
(ii) Gross Receipts—Direct and Indirect.
(iii) Working Expenses—Direct and Indirect.
(iv) Net Revenue.
(v) Percentage return on the total Capital outlay.
(vi) Total interest charges for the year.
(vii) Total area irrigated.

(*a*) Lloyd Barrage Canals including affected canals.

(*b*) Old canals affected, grouped as a whole.

(*c*) Lloyd Barrage canals excluding old canals affected.

### *Bunds in Lower and Middle Sind.*

212. Following an expert enquiry, the Government of India decided in 1934 that the necessity for the raising of the bunds in Lower and Middle Sind was undoubtedly due to the construction of the Lloyd Barrage canals and that, in consequence, the expenditure involved on this work should be debited to the Lloyd Barrage Project. It has also since been decided that the net revenue from the canals which have been, as shown above, merged in the Lloyd Barrage Unified System should go to the Project and that in order to make good the loss of this amount to non-Barrage revenues almost equal annual maintenance charges of these bunds formerly met from non-Barrage revenues should be debited to the Barrage.

*Receipts.*

213. The scheme commenced to earn revenue from the year 1932 and receipts on account of the share of consolidated revenue are classified under the head "XVII". Receipts on account of land sales are credited to the head "LI.—Extraordinary Receipts". The realisation from land sales to end of 1940-41 is Rs. 5,54·58 lakhs. It is expected that it will be about Rs. 1,06·80 lakhs and Rs. 90·50 lakhs, during 1941-42 and 1942-43 respectively. The receipts on the following items are treated as receipts on capital account under the head '68' and are shown as 'Charged' from the year 1938-39, as a result of the decision of the Government of India to utilize all receipts on capital account for the service of the Barrage debt.

*Disposal of plant.*—Machinery of considerable value had been purchased for the construction of the Barrage works and after their completion most of this machinery and plant became available for sale. In 1932, a Special Officer was employed for the disposal of this surplus machinery and stores. His appointment was, however, abolished in April 1935, and after that the work was done by a Sub-Divisional Officer who was attached to the Mechanical Division and later on to the Barrage Division. The post of the Sub-Divisional Officer has since been abolished and the disposal work is now done by the Executive Engineer, Barrage Division. The total anticipated realisation from the sale of plant as estimated at present is Rs. 42·95 lakhs. The total amount realised up to 31st March 1941, was Rs. 41·72 lakhs. Rs. 0·40 lakh are expected to be realised in 1941-42 and Rs. 0·55 lakh during the year 1942-43.

*Nasirabad Tahsil.*—The south-western area of Nasirabad Tahsil in British Baluchistan is irrigated by the Khirtar Branch of the North-Western Canal taking off from above the Barrage at Sukkur, and the Government of India have therefore agreed to bear—

(1) a share of the cost of construction of the North-Western Canal, the Barrage and Head Regulators;

(2) a share of the cost of the two auxiliary works, constructed for protecting the southern and western areas commanded by the Right Bank System of the Barrage Canals, *viz.*, the Manchar Drainage and the Flood Protective Bund Schemes ;

(3) a share of the cost of the Sind Protective Bund Scheme consisting of the work of raising and strengthening the river bunds in Lower and Middle Sind, a work necessitated by the construction of the Barrage ;

(4) a share of the cost of maintenance of the Lloyd Barrage and Canals Construction Scheme with its auxiliary works calculated at an over-all uniform single percentage.

The recoveries on account of items (1) to (3) above amount to about Rs. 1,09 lakhs up to the end of the year 1940-41 and have been utilised in reduction of the Barrage debt. An amount of Rs. 19 thousands is expected to be recovered in 1941-42 and Rs. 4 thousands in 1942-43. The recovery on account of item (4) up to 1940-41 amounts to about Rs. 16·07 lakhs of which Rs. 10·52 lakhs has been adjusted as recovery of expenditure under 'XVII—Direct Receipts' and the balance Rs. 5·55 lakhs as reduction of expenditure under XVII—Deduct—Working Expenses. It is expected that Rs. 1.88 and Rs. 1.65 lakhs will be credited in 1941-42 and 1942-43, respectively.

*Share of the cost of the Barrage to be paid by the Khairpur State.*—An arbitrator was appointed to decide the question of recovery from the Khairpur State of its share of the cost of the Barrage and pending the decision, the Durbar has paid Rs. 2½ lakhs in 1936-37;

and Rs. 2 lakhs in 1937-38 and Rs. 1 lakh in 1938-39 on account without prejudice. A sum of Rs, 7,38,591 being the cost of land acquired from the State has been similarly adjusted in the accounts for 1938-39. (Total Rs. 12,88,591.) The Arbitrator's report has now been received and the question whether an appeal be filed against the award or not is under the consideration of Government.

*Recovery of the cost of water-courses.*—According to the Bombay Irrigation Act, 1879, as modified by Bombay Act, XV of 1933, the expenditure on water-courses, etc., is recoverable from Zamindars. The bills of demand were handed over to the Khatedars, but it has since been decided to make some reduction in the charges already worked out. A bill to amend the Irrigation Act to enable Government to recover the reduced amount in equated instalments, etc., was passed in the last Session of the Legislative Assembly. A Special Officer has been appointed to revise the accounts and issue revised bills of demand ; until then the recoveries are being made according to the original bills.

214. An abstract showing the total probable expenditure (direct charges) which will be incurred to the end of 1942-43 on the project is attached at the end of this note.

215. The budget and revised estimates for the year 1941-42, with the actuals for 1940-41 and the budget estimate for 1942-43, are shown below:—

*Figures of Expenditure.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Works ... ... ... ... | 7,71 | 8,13 | 7,27 | 1,24 |
| Establishment including pensionary charges ... | 3,09 | 3,33 | 3,11 | 48 |
| Tools and Plant ... ... ... | ... | 7 | 7 | 2 |
| Suspense ... ... ... ... | —1,22 | ... | —5 | ... |
| *Deduct.*—Receipts on capital account ... ... | —3,77 | —4,25 | —3,26 | —8,62 |
| Charges in England ... ... ... | ... | 10 | 3 | 1 |
| Total ... | 5,81 | 7,38 | 7,17 | —6,87 |
| Interest charges— | | | | |
| *(*a*) met from receipts from Barrage land sales | 83,13 | 75,00 | 1,06,80 | 90,50 |
| *(*b*) met from anticipated additional net revenue from the Barrage Unified System ... | 1,19,54 | 77,65 | 1,02,74 | 88,89 |
| (*c*) write-back from '68' of interest capitalised in the past now met from excess net revenue ... ... ... | —79,20 | —31,72 | —92,16 | —68,13 |
| Total ... | 1,23,47 | 1,20,93 | 1,17,38 | 1,11,26 |
| GRAND TOTAL ... | 1,29,28 | 1,28,31 | 1,24,55 | 1,04,39 |

* These amounts have been provided under the head "17—Interest".

216. Considering the figures exclusive of interest charges, there is a decrease of 21 in the revised estimate as compared with the budget estimate for 1941-42 as shown below :—

| | Increase (+) Decrease (−) |
|---|---|
| Works ... ... ... ... | — 86 |
| Establishment including pensionary charges ... | — 22 |
| Tools and Plant ... ... ... ... | ... |
| Suspense ... ... ... ... | — 5 |
| Receipts on capital account ... ... ... | + 99 |
| Charges in England ... ... ... | — 7 |
| | — 21 |

*Works*.—The decrease of 86 is mainly due to postponement of certain works and change in classification of some works to heads other than '68'.

*Establishment*.—The decrease is due to re-distribution of these charges on a *pro rata* basis.

*Suspense*.—The decrease (minus provision in the revised estimate) is partly due to credit on account of issue of 'Stock' to works, and partly due to certain other credits anticipated under this head of account.

*Receipts on Capital Account*.—The decrease (99) is due to less recovery of the cost of water-courses, anticipated during the year than that originally estimated.

*Budget Estimate for* 1942-43.

217. The decrease of 14,25 in the budget estimate for 1942-43 as compared with that for 1941-42 is due to reduction in works expenditure on account of completion of works, anticipated increase in recovery of cost of water-courses from Zamindars after the revised accounts are prepared during the year, and the debit of the cost of the Revenue Officer and his establishment from next year to the revenue head "7—Land Revenue".

218. The distribution of the total provision (—6,87) for the project for 1942-43 between Voted and Charged is as under :—

| — | Voted. | *Charged.* | Total. |
|---|---|---|---|
| Works ... ... ... ... ... ... | 1,24 | ... | 1,24 |
| Establishment including pensionary charges ... ... | 43 | 5 | 48 |
| Tools and Plant ... ... ... ... | 2 | ... | 2 |
| Suspense ... ... ... ... ... | ... | ... | ... |
| *Deduct*—Receipts on capital account ... ... | ... | —8,62 | —8,62 |
| Charges in England ... ... ... ... | ... | 1 | 1 |
| Total ... | 1,69 | —856 | —6,87 |

*Abstract showing the total expenditure (direct charges only) incurred to end of 1940-41 and probable expenditure in 1941-42 and 1942-43 on the Lloyd Barrage and Canals Construction Project.*

| Main head. | Sub-head. | Amounts as provided in the 2nd Revised Recapitulation, as subsequently modified, *vide* G.R. (P.W.D.) No. 187-A, dated 23-4-1936. | Amount of sanctioned detailed estimates. | Outlay | | Budget for 1942-43. | |
|---|---|---|---|---|---|---|---|
| | | | | Actual to end of 1940-41. | Probable during 1941-42. | Works in progress. | Total. |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| Lloyd Barrage and Canals Construction. | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| | I—WORKS. | | | | | | |
| | Barrage and Head Regulators ... | 5,21,18,000 | 638,05,721 | 5,35,89,346 | 2,80,100 | 56,000 | 66,000 |
| | Rohri Canal System ... ... | 5,74,64,000 | 5,60,45,695 | 5,00,05,193 | 3,500 | 8,800 | 8,800 |
| | Eastern Nara System ... ... | 2,26,58,000 | 2,22,12,192 | 2,09,15,781 | 13,700 | 6,000 | 6,000 |
| | Right Bank Canal System ... ... | 4,72,97,000 | 4,44,46,406 | 4,20,49,309 | 2,40,400 | 41,400 | 41,400 |
| | Manchar Drain and Regulator ... | 26,10,000 | 24,98,464 | 24,93,639 | 12,300 | ... | ... |
| | Flood Protective Bund Scheme ... | 62,45,000 | 56,43,347 | 52,11,771 | —1,500 | ... | ... |
| | Suspense ... ... ... | ... | ... | 10,872 | ... | ... | ... |
| | Sub-Rectangulation and Revenue Officer's Work-charged Establishment ... | ... | ... | 1,62,473 | 1,77,000 | ... | ... |
| | Protective Bund System in Sind ... | 33,00,000 | 9,97,206 | 8,79,088 | 1,700 | 2,000 | 2,000 |
| | Total—Works ... | 19,16,92,000 | 19,56,49,031 | 17,53,17,472 | 7,27,200 | 1,24,200 | 1,24,200 |
| | II—ESTABLISHMENT ... | 2,88,13,000 | ... | 3,73,21,978 | 3,13,850 | 48,700 | 48,700 |
| | III—TOOLS AND PLANT ... | 28,93,000 | ... | 23,75,941 | 7,150 | 1,800 | 1,800 |
| | IV—SUSPENSE ... | ... | ... | 4,727 | —5,000 | ... | ... |
| | *Deduct*—Receipts on Capital Account ... | —2,78,11,000* | ... | —1,78,49,498 | —3,25,700 | —8,61,600 | —8,61,600 |
| | *Deduct*—Share of cost of Barrage payable by Khairpur State ... ... | —26,31,000 | ... | —12,88,591 | ... | ... | ... |
| | For Rounding ... ... ... | ... | ... | ... | —500 | —100 | —100 |
| | GRAND TOTAL ... | 19,29,56,000 | 19,56,49,031 | 19,58,82,029 | 7,17,000 | —6,87,000 | —6,87,000 |

| | | | Rs. in lakhs. |
|---|---|---|---|
| *(1) Salvage value ... ... ... | | | 74·76 |
| (2) Recoveries on account of cost of— | | | |
| (*a*) Water-courses ... ... ... | 186·89 | | |
| (*b*) Rectangulation ... ... ... | 16·46 | | |
| | | | 203·35 |
| Total ... ... | | | 278·11 |

## 81.—CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Pages 265-266, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Expenditure ... ... ... | 4 | ... | 2 | ... | |

219. The increase of 2 in the revised estimate over the budget estimate for 1941-42 is due to—

( i ) the payment of conservancy charges to the Karachi Municipality for 1939-40 and 1940-41 for the vacant plots on the Artillery Maidan, Karachi, and

( ii ) *pro rata* distribution of establishment charges on ( i ) above.

220. There remain still some items of work in connection with the development of Artillery Maidan, Karachi, but these cannot be carried out until a decision with regard to accommodating various Government offices located on this Maidan has been arrived at.

## 82.—CAPITAL ACCOUNT OF OTHER PROVINCIAL WORKS OUTSIDE THE REVENUE ACCOUNT.

| —— | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 267, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Acquisition of properties in connection with the development of the Artillery Maidan, Karachi, including advertisement charges. | 36 | 1 | 10 | 1 | |
| Establishment ... ... ... | 1 | 1 | 1 | 1 | |
| *Deduct*—Receipts of a capital nature ... | −2,07 | −2,06 | −1,50 | −1,50 | |
| *Add*—Refunds ... ... ... | ... | 1 | 1 | ... | |
| Total ... | −1,70 | −2,03 | −1,38 | −1,48 | |

221. The development of the Artillery Maidan, Karachi, has necessitated the acquisition of some properties, as the development scheme cannot be properly proceeded with otherwise. It has become necessary to acquire certain private buildings which were allowed to be constructed by the Cantonment Authorities on certain terms when the Maidan was in their charge. Under the terms of the Cantonment leases, Government have the power of resumption at any time on giving the stipulated notice and paying the value of such buildings, the value being fixed by a committee of arbitration. The receipts on account of the sale of plots etc., are taken towards reduction of expenditure.

The increase of 9 in the revised estimate for 1941-42 under ' Acquisition of properties etc., ' represents the additional payment of compensation for acquisition of plots during the year. The decrease of 56 under ' Receipts of a Capital nature ' in the revised and next year's estimates is due to smaller demand for plots due to the war.

L (iv) 1809—18

# DEBT, DEPOSITS, ADVANCES AND REMITTANCES.

## PUBLIC DEBT.

### *Receipts.*

Page 60, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| A—Debt raised in India— | | | | |
| Loans from the Central Government. ... ... | ... | ... | ... | ... |

### *Disbursements.*

Page 268, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| A—Debt raised in India— | | | | |
| Loans from the Central Government— | | | | |
| (*a*) Lloyd Barrage ... ... ... | 88,31 | 35,97 | 94,05 | 75,00 |
| (*b*) Other consolidated debt— | | | | |
| Portion of principal of the instalment towards repayment of advances for other purposes. | 3,88 | 4,04 | 4,04 | 4,20 |
| Total ... | 92,19 | 40,01 | 98,09 | 79,20 |

### *Receipts.*

222. It has not been found necessary to make any provision for fresh borrowing during the current or the next year.

223. Loan savings in respect of Lloyd Barrage on the 1st April 1941 amounted to 3,86. Against this, the current year's outlay is estimated at 10,43 resulting in an excess of 6,57 which is at present being met from the general balances of the Province.

The capital outlay on Non-Barrage Irrigation Works upto 1940-41 in excess of the loan savings available for the purpose on the 1st April 1936 has been written back to revenue as explained in para. 62 under '19'. It is also proposed to write back to revenue the current year's as well as the next year's outlay on Non-Barrage Irrigation Works.

The remaining loan savings which have not so far been utilised amount to 1,99 as under:—

| | |
|---|---|
| Provincial Loans and Advances Account ... | 91 |
| Other purposes (Unproductive) ... ... | 1,08 |
| Total ... | 1,99 |

The question of the utilisation of these loan savings will be considered in due course.

### *Disbursements.*

224. (*a*) *Lloyd Barrage Debt* (*Proper*).—The increase in the revised over the budget estimate for the current year is mainly due to increases anticipated in (*i*) the receipts from sales of land in the Barrage Zone, (*ii*) the net revenues of the system; partially counterbalanced by decrease under receipts on capital account of the system (*see* paragraph 58 under "17—Interest" and para. 216 under "68—Construction, etc.)".

The next year's estimate of repayment of Lloyd Barrage Debt is in accordance with the Funding Programme.

# UNFUNDED DEBT.

## *Receipts.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 60, Civil Budget Estimate. |
|---|---|---|---|---|---|
| State Provident Funds— | | | | | |
| (i) General Provident Fund ... ... | 11,27 | 11,35 | 11,40 | 11,74 | |
| (ii) Contributory Provident Fund ... ... | 2 | 6 | 6 | 6 | |
| Total ... | 11,29 | 11,41 | 11,46 | 11,80 | |

## *Disbursements.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 268, Civil Budget Estimate. |
|---|---|---|---|---|---|
| State Provident Funds— | | | | | |
| (i) General Provident Fund ... ... | 6,39 | 7,90 | 6,00 | 6,00 | |
| (ii) Contributory Provident Fund ... ... | 25 | ... | ... | ... | |
| Total ... | 6,64 | 7,90 | 6,00 | 6.00 | |

225. The difference between the receipts and disbursements in Provident Fund account represents the increase during the year in the indebtedness of Government to its servants by virtue of Government's having the custody of its servants' accumulation of savings in the Provident Fund. The receipts comprise the contributions of Government servants together with the interest paid on the accumulated balances. The disbursements represent the final payment of accumulated balances to Government servants on retirement or death.

226. The Contributory Provident Fund is intended for officers recruited on contract, whose conditions of service require both the Government servants concerned and the Government to contribute to the Fund.

# FAMINE RELIEF FUND.

## *Receipts.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 60, Civil Budget Estimate. |
|---|---|---|---|---|---|
| A.—Famine Relief Fund— | | | | | |
| Interest receipts ... ... ... | 35 | 36 | 36 | 37 | |
| Total ... | 35 | 36 | 36 | 37 | |

## *Disbursements.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 268, Civil Budget Estimate. |
|---|---|---|---|---|---|
| B.—Investment Account— | | | | | |
| Purchase of securities ... ... | 35 | 36 | 36 | 37 | |
| Total ... | 35 | 36 | 36 | 37 | |

## *Receipts.*

227. *Interest Receipts.*—The estimates represent the interest due on the investments of the balances of the Sind Famine Relief Fund in the Government of India Securities. It has been decided to invest all the interest receipts as and when realised in the securities till the balance in the Fund amounts to Rs. 15 lakhs.

## *Disbursements.*

228. *"B—Investment Account—Purchase of securities".*—The provision under this head represents the purchase price of the Government of India securities in which the interest or any other receipts relating to the fund received during each year are invested.

# APPROPRIATION FOR REDUCTION OR AVOIDANCE OF DEBT.

## *Receipts.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 60, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Other Appropriations ... ... | 3,88 | 4,04 | 4,04 | 4,20 | |

229. This head receives *per contra* credit of the debit under "23—Appropriation for reduction or avoidance of debt". (*See* paragraphs 70 and 71).

# DEPRECIATION RESERVE FUND.

*Government Presses— Government Press, Karachi.*

| | — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|---|
| Page 60, Civil Budget Estimate. | Receipts ... ... ... ... | 13 | 12 | 11 | 12 |
| Page 268, Civil Budget Estimate. | Disbursements ... ... ... ... | ... | 1 | 6 | ... |

*Receipts.*

230. The receipts of the Fund consist of a charge to the Press by debit to "56—Stationery and Printing" of the book value of the machinery disposed of during the year and of a yearly allowance for depreciation on the book value of the plant and machinery etc., in use at the beginning of the year, and those brought into use during the year.

*Disbursements.*

231. The provision under this head represents the expenditure incurred on renewals and replacements of machinery met out of the Depreciation Fund. The expenditure on this account is, in the first instance, debited to the service head "56—Stationery and Printing" and transferred to the deposit head at the end of the year.

# DEPOSITS OF LOCAL FUNDS.

*Receipts.*

Page 60, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (*a*) District Funds ... ... ... | 51,39 | 47,98 | 47,00 | 47,00 |
| (*b*) Municipal Funds ... ... ... | 12,41 | 11,49 | 13,00 | 12,50 |
| (*c*) Other Funds ... ... ... | 26,12 | 26,18 | 25,00 | 25,50 |
| Total .. | 89,92 | 85,65 | 85,00 | 85,00 |

*Disbursements.*

Page 268, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (*a*) District Funds ... ... .. | 47,37 | 46,60 | 47,00 | 47,00 |
| (*b*) Municipal Funds ... ... ... | 11,94 | 11,20 | 12,50 | 12,50 |
| (*c*) Other Funds ... ... ... | 25,51 | 25,17 | 25,50 | 25,50 |
| Total ... | 84,82 | 82,97 | 85,00 | 85,00 |

232. (*c*) *Other Funds.*—This minor head includes deposit accounts of Education Funds, Medical and Charitable Funds, Village Panchayat Funds, etc.

233. Receipts and disbursements under these heads (as for other deposit heads) represent the total transactions during the year on these deposit accounts. It is impossible for Government to forecast with accuracy how much will be deposited or withdrawn by local bodies during the course of the year. Estimates are based on probabilities after taking into account the latest actuals. Unless there are special reasons to the contrary, it is assumed that the balances kept in deposit with Government will not change materially over the year.

# CIVIL DEPOSITS.

## *Receipts.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 60, Civil Budget Estimate. |
|---|---|---|---|---|---|
| (i) Revenue Deposits ... ... | 5,66 | 4,77 | 5,70 | 5,70 | |
| (ii) Civil Courts' Deposits ... ... | 15,52 | 15,48 | 17,00 | 17,00 | |
| (iii) Criminal Courts' Deposits ... ... | 28 | 20 | 30 | 30 | |
| (iv) Personal Deposits ... ... | 75,08 | 78,45 | 75,00 | 75,00 | |
| (v) Forest Deposits ... ... | 67 | 57 | 1,00 | 60 | |
| (vi) Public Works Deposits ... ... | 7,85 | 7,24 | 7,30 | 7,30 | |
| (vii) Trust Interest Funds ... ... | 58 | 50 | 50 | 50 | |
| (viii) Deposits for work done for public bodies or individuals ... ... | 6 | 8 | 13 | 13 | |
| (ix) Deposits of Prize Courts ... ... | ... | ... | 1,50 | ... | |
| (x) Unclaimed deposits in the General Provident Fund ... ... | ... | 6 | 6 | 6 | |
| (xi) Unclaimed deposits in the Contributory Provident Fund ... ... | ... | ... | ... | ... | |
| (xii) Deposit of fees received by Government servants for work done for private bodies ... ... ... | 3 | 4 | 4 | 4 | |
| (xiii) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932 ... ... | ... | ... | ... | ... | |
| Total ... | 1,05,73 | 1,07,39 | 1,08,53 | 1,06,63 | |

## *Disbursements.*

| | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budgete Estimate, 1942-43. | Page 268, Civil Budget Estimate. |
|---|---|---|---|---|---|
| (i) Revenue Deposits ... ... .. | 5,86 | 5,03 | 5,70 | 6,00 | |
| (ii) Civil Courts' Deposits ... ... | 15,77 | 15,14 | 17,00 | 17,00 | |
| (iii) Criminal Courts' Deposits ... ... | 22 | 21 | 30 | 30 | |
| (iv) Personal Deposits ... ... ... | 75,06 | 78,01 | 75,00 | 75,00 | |
| (v) Forest Deposits ... ... ... | 59 | 48 | 60 | 60 | |
| (vi) Public Works Deposits ... ... | 7,60 | 7,05 | 7,05 | 7,05 | |
| (vii) Trust Interest Funds ... ... | 59 | 50 | 50 | 50 | |
| (viii) Deposits for work done for public bodies or individuals ... ... | 9 | 7 | 10 | 10 | |
| (ix) Deposits of Prize Courts ... ... | ... | ... | ... | ... | |
| (x) Unclaimed Deposits in the General Provident Fund ... ... | 6 | 9 | 9 | 9 | |
| (xi) Unclaimed Deposits in the Contributory Provident Fund... ... | ... | ... | ... | ... | |
| (xii) Deposits of fees received by Government servants for work done for private bodies. | 1 | 3 | 3 | 3 | |
| (xiii) Deposits for weights and measures under the Bombay Weights and Measures Act, 1932. | ... | ... | 10 | ... | |
| Total ... | 1,05,85 | 1,06,61 | 1,06,47 | 1,06,67 | |

234. The estimates of receipts and disbursements under this major head are generally based on the current and past actuals and the next year's estimates generally follow the current year's revised estimates.

(i) *Revenue Deposits.*—The following are some of the deposits accounted for under this minor head :—Deposits made in Revenue Courts or in connection with the revenue administration, earnest-money deposits made by intending tenderers of the civil departments, security deposits realised by the Police Department under the Indian Motor Vehicles Taxation Act or otherwise.

(iv) *Personal Deposits.*—These are deposits of which a banking account is kept (not being Civil or Criminal Courts' deposits), *e.g.*, Wards, Attached Estates deposits, trusts and endowments.

(vii) *Trust Interest Funds.*—This minor head includes provision for interest on securities held by the Treasurer of Charitable Endowments and for the purchase and sale of such securities.

(ix) *Deposits of Prize Courts.*—This head is intended for recording the receipts and expenditure relating to prize proceedings. The revised estimate for receipts has been adopted at 1,50 on the basis of the latest actuals. The estimate for the next year has however been adopted as nil owing to the fluctuating nature of the transactions.

(x) *Unclaimed deposits in the General Provident Fund*, and

(xi) *Unclaimed deposits in the Contributory Provident Fund.*—The amounts of the subscriptions in these funds remaining unclaimed for a period exceeding six months are transferred to this head at the end of each year and dealt with under the ordinary rules relating to deposits.

## SUBVENTIONS FROM CENTRAL ROAD FUND.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budgte Estimate, 1942-43. |
|---|---|---|---|---|
| Page 61, Civil Budget Estimate. Receipts ... ... ... ... | 11,17 | 20,12 | 29,50 | 9,00 |
| Page 269, Civil Budget Estimate. Disbursements ... ... ... ... | 11,17 | 20,12 | 29,50 | 9,00 |

235. The amounts distributed to the Provincial Governments from the Fund are credited to this deposit head. The actual expenditure on approved works is recorded under "50—Civil Works" and an amount equivalent to the expenditure incurred or the sum actually received whichever is less is debited to this head by credit to the corresponding revenue head "XXXIX.—Civil Works". The current year's revised estimate is made up of the amount already received and expected to be received during the remaining period of the year and an amount of 3,64 representing the balance of the receipts pertaining to last year's expenditure.

## [illegible]OSIT ACCOUNT OF GRANTS FROM THE CENTRAL GOVERNMENT FOR ECONOMIC DEVELOPMENT AND IMPROVEMENT OF RURAL AREAS.

*Receipts.*

Page 61, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (i) Grant for economic development and improvement of rural areas (including contributions from the public) ... ... ... | 1 | | | |
| (ii) Grants for the scheme for co-operative training and education ... ... | ... | 83 | 1,28 | 30 |
| (iii) Grant for small-scale woollen industry ... | 11 | | | |
| Total ... | 12 | 83 | 1,28 | 30 |

*Disbursements.*

Page 269, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (i) Grant for economic development and improvement of rural areas ... ... | 32 | 69 | 75 | 69 |
| (ii) Grants for the scheme for co-operative training and education ... ... ... | ... | ... | 3 | ... |
| (iii) Grant for small-scale woollen industry ... | 5 | 14 | 6 | 6 |
| Total ... | 37 | 83 | 84 | 75 |

236. The expenditure from this grant is being incurred by (i) Collectors, (ii) Director of Agriculture, (iii) Registrar of Co-operative Societies, and (iv) Director of Industries. The grants received from the Central Government are credited to this deposit head and the expenditure booked under the relevant service heads. The expenditure on approved schemes incurred by the abovementioned officers is booked under (i) "25—General Administration", (ii) "40—Agriculture", (iii) "42—Co-operation, and (iv) "43—Industries" respectively, and at the end of the year a credit equal to the expenditure incurred is given to the corresponding receipt heads, *viz.*, "XLVI—Miscellaneous" (there being no receipt head corresponding to "25—General Administration"), "XXIX—Agriculture", "XXXI—Co-operation", and "XXXII—Industries" by a corresponding debit to this deposit head.

## DEPOSIT ACCOUNT OF GRANT FROM THE CENTRAL GOVERNMENT FOR THE DEVELOPMENT OF HANDLOOM INDUSTRIES.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budgt Estimate, 1942-43. | |
|---|---|---|---|---|---|
| Receipts ... ... ... | 13 | ... | 13 | ... | Page 61, Civil Budget Estimate. |
| Disbursements ... ... ... | 5 | 12 | 10 | 6 | Page 269, Civil Budget Estimate. |

237. The grant received from the Central Government is credited to this head. The actual expenditure on schemes financed from this grant is recorded under "43—Industries" and an equivalent amount is debited to this deposit head by credit to "XXXII—Industries". The revised estimate under 'Receipts' represents the grant actually received. As it is not known whether any further grants will be received from the Central Government, no estimate of receipts has been framed for the next year. The expenditure during that year will be met from the balance available.

## DEPOSIT ACCOUNT OF GRANTS MADE BY THE IMPERIAL COUNCIL OF AGRICULTURAL RESEARCH.

*Receipts.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 61, Civil Budget Estimate. |
|---|---|---|---|---|---|
| (1) Scheme for improvement of marketing in India... | 34 | 14 | 14 | 10 | |
| (2) Scheme for pulse research ... ... | ... | ... | 1 | 1 | |
| (3) Scheme for sugar research ... ... | ... | ... | 2 | 5 | |
| (4) Scheme for milk recording ... ... | ... | ... | ... | ... | |
| (5) Scheme for desert farming ... ... | ... | ... | ... | 10 | |
| (6) Scheme for investigation of veterinary diseases ... | 8 | 8 | 9 | 5 | |
| (7) Scheme for sub-surface investigation work in the Lloyd Barrage areas in Sind ... ... | ... | 8 | 11 | 9 | |
| Total ... | 42 | 30 | 37 | 40 | |

*Disbursements.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 269, Civil Budget Estimate. |
|---|---|---|---|---|---|
| (1) Scheme for improvement of marketing in India ... | 34 | 14 | 14 | 10 | |
| (2) Scheme for pulse research ... ... | ... | ... | 1 | 1 | |
| (3) Scheme for sugar research ... ... | ... | ... | 2 | 5 | |
| (4) Scheme for milk recording ... ... | ... | ... | ... | ... | |
| (5) Scheme for desert farming ... ... | ... | ... | ... | 10 | |
| (6) Scheme for investigation of veterinary diseases ... | 8 | 8 | 9 | 5 | |
| (7) Scheme for sub-surface investigation work in the Lloyd Barrage areas in Sind ... ... | ... | 8 | 11 | 9 | |
| Total ... | 42 | 30 | 37 | 40 | |

238. The grants made by the Imperial Council of Agricultural Research for financing the various schemes are credited to this head. The expenditure is debited to the service heads concerned, *viz.*, "40—Agriculture" for items 1 to 5, "41—Veterinary" for item 6, and "50—Civil Works" for item 7. The amounts drawn from the deposit account to finance the expenditure under the service heads are shown as departmental receipts under the corresponding receipt heads "XXIX—Agriculture", "XXX—Veterinary" and "XXXIX—Civil Works".

## CENTRAL COTTON COMMITTEE RESEARCH FUND.

*Receipts.*

Page 61, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| 1. Sind Cotton Seed Extension Scheme ... | | | 36 | 36 |
| 2. Scheme for bollworm investigation and clean-up campaign ... ... .. | | | 32 | 20 |
| 3. Scheme for maintenance of nucleus of improved varieties of seeds ... ... ... | | | 2 | 3 |
| 4. Scheme for investigation into cultivation of long staple cotton ... ... ... | 87 | 1,44 | 25 | 26 |
| 5. Scheme for investigation of Jassid attack on cotton ... ... | | | 3 | 4 |
| 6. Scheme for co-ordination of research on black-headed cricket in Sind and Baluchistan ... | | | 10 | 10 |
| 7. Scheme for technological work on cotton ... | | | 2 | 3 |
| 8. Scheme for purchase of improved varieties of cotton seed ... ... | | | 19 | 45 |
| Total ... | 87 | 1,44 | 1,29 | 1,47 |

*Disbursements.*

Page 269, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| 1. Sind Cotton Seed Extension Scheme ... | | | 36 | 36 |
| 2. Scheme for bollworm investigation and clean-up campaign ... ... | | | 32 | 20 |
| 3. Scheme for maintenance of nucleus of improved varieties of seeds ... ... ... | | | 2 | 3 |
| 4. Scheme for investigation into cultivation of long staple cotton ... ... ... | 82 | 1,44 | 25 | 26 |
| 5. Scheme for investigation of Jassid attack on cotton... ... ... ... | | | 3 | 4 |
| 6. Scheme for co-ordination of research on black-headed cricket in Sind and Baluchistan ... | | | 10 | 10 |
| 7. Scheme for technological work on cotton ... | | | 2 | 3 |
| 8. Scheme for purchase of improved varieties of cotton seed ... ... ... | | | 19 | 45 |
| Total ... | 82 | 1,44 | 1,29 | 1,47 |

239. *Items 1 and 2.*—The expenditure on these schemes is partly met by the Provincial Government which makes a contribution to the Fund. The contribution is provided for under the head "40—Agriculture" and is transferred to the deposit head at the end of the year.

240. *Item 8.*—The expenditure on this scheme also is met partly by the Provincial Government and partly by the Council. The expenditure is recorded under the head "40—Agriculture" and the Council's contribution is transferred from the deposit head to the receipt head "XXIX—Agriculture".

241. The expenditure on all the other schemes is wholly met from the funds provided by the Council.

## FUND FOR SIND BUILDINGS.

Page 269, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Receipts ... ... .. | ... | ... | ... | ... |
| Disbursements ... ... ... | 8,45 | 4,29 | 5,26 | ... |

242. This head is intended for the accounting of the transactions relating to the special grant made to this province by the Government of India for the building programme necessitated by the constitution of Sind as a separate province. The sanctioned grant of Rs. 17½ lakhs has already been received in full in 1937-38. The connected expenditure is debited to the head "50—Civil Works", and a credit equal to the amount of the expenditure incurred (or the amount available in the Fund in case it is less) is given to the corresponding revenue head "XXXIX—Civil Works" by a debit to this deposit head. The expenditure on the New Government House and the New Assembly Buildings during the current year is expected to exceed the balance of 5,26 available in this Fund on the 1st April 1941. Accordingly, the revised estimate of transfer from this head has been placed at 5,26 and the excess will be met from the ordinary revenues.

# ADVANCES NOT BEARING INTEREST.

## *Receipts.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate 1942-43. | Page 62, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Advances Repayable— | | | | | |
| (1) Civil Advances— | | | | | |
| (i) Objection Book Advances .. | 1,28 | 1,56 | 2,50 | 2,50 | |
| (ii) Advances for repayment of refunds of revenue and deposits ... .. | 2 | 3 | 2 | 2 | |
| (iii) Public Works Advances ... ... | 8 | 6 | 9 | 9 | |
| (2) Special Advances ... ... ... | ... | ... | 2 | 2 | |
| (3) Forest Advances ... ... ... | 1,54 | 1,47 | 1,52 | 1,52 | |
| Total .. | 2,92 | 3,12 | 4,15 | 4,15 | |
| (4) Permanent Advances ... ... | 3 | 2 | 3 | 3 | |
| (5) Account with the Government of Burma ... | ... | 1 | 1 | 1 | |
| (6) Account with the Reserve Bank of India ... | 13 | 14 | 10 | 10 | |
| Grand Total ... | 3,08 | 3,29 | 4,29 | 4,29 | |

## *Disbursements.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. | Page 270, Civil Budget Estimate. |
|---|---|---|---|---|---|
| Advances Repayable— | | | | | |
| (1) Civil Advances— | | | | | |
| (i) Objection Book Advances ... | 1,94 | 1,60 | 2,50 | 2,50 | |
| (ii) Advances for repayment of refunds of revenue and deposits ... ... | 2 | 3 | 2 | 2 | |
| (iii) Public Works Advances ... .. | 1 | 2 | 5 | 5 | |
| (2) Special Advances ... ... ... | ... | ... | 2 | 2 | |
| (3) Forest Advances ... ... ... | 1,55 | 1,47 | 1,52 | 1,52 | |
| Total ... | 3,52 | 3,12 | 4,11 | 4,11 | |
| (4) Permanent Advances ... .. | 6 | 2 | 4 | 4 | |
| (5) Account with the Government of Burma ... | ... | 1 | 1 | 1 | |
| (6) Account with the Reserve Bank of India ... | 11 | 10 | 10 | 10 | |
| Grand Total ... | 3,69 | 3,25 | 4,26 | 4,26 | |

243. (1) (i) *Objection Book Advances.*—This head records the advances of pay and travelling allowance granted to officers at the time of transfer, etc.

(1) (iii) *Public Works Advances.*—The estimates under this head mainly represent the advances on account of repairs to private water-courses.

(2) *Special Advances.*—High Commissioner for India has been advancing certain amounts to Indian students in the United Kingdom for meeting their expenses while returning to India and is passing on the debits through the Home Accounts. These debits when received are being booked under this head to be cleared when actual recoveries are made from the parties concerned. The estimates have been based on the progress of actuals.

(3) *Forest Advances.*—This head records the advances granted to disbursing officers of the Forest Department for disbursement.

(4) *Permanent Advances.*—These advances are intended as cash reserves with departmental officers to enable them to advance money for small urgent payments, to be subsequently recouped by cashing the bills for those charges at the treasury. The provision under this head is on account of such advances and is based on the progress of actuals.

(6) *Account with the Reserve Bank of India.*—This head is intended to record the transactions by Government on behalf of the Reserve Bank.

# SUSPENSE.

## *Receipts.*

Page 62, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Suspense Accounts— | | | | |
| (i) Suspense Accounts ... ... | 9 | 25 | 7 | 7 |
| (ii) Central Accounts Office—Reserve Bank Suspense. | 2 | ... | 1 | 1 |
| (iii) Cash Balance Investment Account— | | | | |
| (a) Treasury Bills ... ... | 11,32,07 | 9,00,00 | 9,30,61 | 9,15,00 |
| (b) Surplus balance Investments (Other Securities). | ... | ... | ... | ... |
| (iv) Recoveries of Service Payments.. .. | 95 | 1,45 | 51 | 51 |
| (v) Departmental Adjusting Account .. | ... | 50 | 24 | 24 |
| (vi) Secretary of State-Miscellaneous—Remittances by Indian Traders. | ... | ... | 11 | 11 |
| Total ... | 11,33,13 | 9,02,20 | 9,31,55 | 9,15,94 |
| Cheques and Bills— | | | | |
| Departmental Cheques ... ... ... | 3,31 | 3,40 | 3,35 | 3,35 |
| Departmental and similar accounts— | | | | |
| Civil Departmental Balances—(Civil and Public Works). | 11 | 15 | 20 | 20 |
| Grand Total ... | 11,36,55 | 9,05,75 | 9,35,10 | 9,19,49 |

## *Disbursements.*

Page 270, Civil Budget Estimate.

| — | Accounts 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| Suspense Accounts— | | | | |
| (1) Suspense Accounts ... .. | 10 | 25 | 7 | 7 |
| (2) Central Accounts Office—Reserve Bank Suspense. | 3 | ... | 1 | 1 |
| (3) Cash Balance Investment Account— | | | | |
| (a) Treasury Bills ... ... ... | 11,37,52 | 8,65,00 | 8,68,09 | 9,10,00 |
| (b) Surplus balance Investments (Other Securities.) | ... | ... | 64,81 | ... |
| (4) Recoveries of Service Payments ... | 95 | 1,45 | 51 | 51 |
| (5 Departmental Adjusting Account .. | ... | 50 | 24 | 24 |
| (6) Secretary of State—Miscellaneous—Remittances by Indian Traders. | ... | .. | 11 | 11 |
| Total . | 11,38,60 | 8,67,20 | 9,34,74 | 9,10,94 |
| Cheques and Bills— | | | | |
| Departmental Cheques ... ... ... | 3,33 | 3,40 | 3,35 | 3,35 |
| Departmental and Similar Accounts— | | | | |
| Civil Departmental Balances (Civil and Public Works). | 12 | 15 | 20 | 20 |
| Grand Total ... | 11,42,05 | 8,70,75 | 9,38,29 | 9,14,49 |

244. (i) *Suspense Account.*—This minor head is intended to record credits actually received but awaiting final adjustment under the proper heads of account.

245. (iii) *Cash Balance Investment Account.*

(a) *Treasury Bills.*—This head records the transactions in respect of the temporary investments made, from time to time, of the provincial cash balances in the Central Government Treasury Bills. The provision on the receipt side under this head represents the amount of the investments that are expected to mature before the close of the financial year and that on the disbursement side represents the estimated investments of provincial balances from time to time.

(b) *Other Securities.*—During the course of the year, in view of the very low yield to be obtained on Treasury Bills, which have never yielded more than 15 annas per cent. and sometimes as low as 6 annas per cent., Government decided to invest 65 lakhs of its balances in long term Government of India Securities; 50 lakhs were invested in 3 per cent. Defence Loan, 1949-52 and nearly 15 lakhs in the 1960-70, 4 per cent. loan.

246. (iv) *Recoveries of Service Payments.*—This head is intended as a clearance head to which cash recoveries of service payments are credited before they are taken to the final heads of account.

247. (v) *Departmental Adjusting Account.*—This head is purely of a book-keeping nature operated upon in the Comptroller's office.

248. (vi) *Secretary of State—Miscellaneous—Remittances by Indian Traders.*—An arrangement has been made between the Secretary of State and the Government of India according to which certain payments representing monthly remittances by Indian Traders to their families in Sind that may be advised by the Government of India are to be made by the Provincial Government to the parties concerned. The credit for these payments will be received from the Secretary of State through the "Home Accounts".

# LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

## *Receipts.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. Page 63, Civil Budget Estimate. |
|---|---|---|---|---|
| A.—Loans to Municipalities, Port Funds, etc.— | | | | |
| (i) Loans to Municipalities ... ... | 1 | 1 | 1 | 1 |
| (ii) Loans to District and other Local Fund Committees ... ... ... | 1 | ... | ... | ... |
| (iii) Advances to cultivators ... ... | 1,77 | 2,49 | 3,34 | 2,38 |
| (iv) Miscellaneous loans and advances ... | 60 | 62 | 1,11 | 72 |
| Total ... | 2,39 | 3,12 | 4,46 | 3,11 |
| B.—Loans to Government servants— | | | | |
| (i) House-building advances ... ... | 4 | 2 | 3 | 1 |
| (ii) Advances for the purchase of motor cars ... | 24 | 14 | 20 | 14 |
| (iii) Advances for the purchase of other conveyances ... ... ... | 5 | 1 | 3 | 1 |
| (iv) Passage advances ... ... | ... | ... | 1 | ... |
| Total ... | 33 | 17 | 27 | 16 |
| Total, Loans and Advances by Provincial Government. | 2,72 | 3,29 | 4,73 | 3,27 |

## *Disbursements.*

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. Page 271, Civil Budget Estimate. |
|---|---|---|---|---|
| A.—Loans to Municipalities, Port Funds, etc.— | | | | |
| (i) Advances to cultivators ... ... | 2,11 | 1,24 | 1,91 | 1,21 |
| (ii) Miscellaneous Loans and Advances ... | 14 | 2,05 | 2,02 | 5 |
| Total ... | 2,25 | 3,29 | 3,93 | 1,26 |
| B.—Loans to Government Servants— | | | | |
| (i) House building advances ... ... | 4 | 9 | 7 | 11 |
| (ii) Advances for the purchase of motor cars ... ... ... | 21 | 20 | 20 | 15 |
| (iii) Advances for the purchase of other conveyances ... ... | 5 | 2 | 13 | 5 |
| (iv) Passage Advances ... ... | 1 | ... | ... | ... |
| Total ... | 31 | 31 | 40 | 31 |
| Total, Loans and Advances by Provincial Government. ... ... ... | 2,56 | 3,60 | 4,33 | 1,57 |

## *Receipts.*

249. The increase in the revised estimate of the current year is due to the fact that certain Co-operative Housing Societies are expected to re-pay more than the amount due on the basis of the equated instalments and more recoveries are expected under 'Advances to Cultivators' due to increase in price of commodities.

## *Disbursements.*

250. The increase in the revised estimate of the current year is due to more takavi advances having been granted to famine sufferers in Thar Parkar District, loans granted in Larkana district for pumping plants and increase in advances for the purchase of other conveyances.

# REMITTANCES.

## *Receipts.*

Page 63, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (1) Other Local Remittances— | | | | |
| (i) Cash Remittances between Treasuries ... | 3,80,79 | 3,46,59 | 3,79,34 | 3,79,34 |
| (ii) Forest Remittances ... ... | 7,78 | 7,41 | 8,42 | 8,42 |
| (iii) Public Works Remittances— | | | | |
| (a) Remittances into Treasuries ... | 6,21 | 6,45 | 6,22 | 6,22 |
| (b) Public Works Cheques ... ... | 80 27 | 73,01 | 93,00 | 93,00 |
| (c) Other Remittances ... ... | 16,78 | 17,80 | 22,00 | 22,00 |
| (iv) Transfers between Public Works Officers. | 7,56 | 7,63 | 7,55 | 7,55 |
| (v) Miscellaneous Remittances ... .. | 1,08 | 2,26 | 26 | 26 |
| Total ... | 5,00,47 | 4,61,15 | 5,16,79 | 5,16,79 |
| (2) Remittances by Bills— Remittance Transfer Receipts—Local ... | 13,02 | 31,40 | ... | ... |
| (3) Adjusting Account between Central and Provincial Governments ... ... | 6 | 70 | 70 | 70 |
| (4) Inter-Provincial Suspense Account ... | 1 | 16 | 10 | 10 |
| (5) Adjusting Account with Railways ... | ... | 1 | 1,00 | 1,00 |
| (6) Reserve Bank of India Remittances ... | 4 | ... | 50 | 50 |
| Total, Remittances ... | 5,13,60 | 4,93,42 | 5,19,09 | 5,19,09 |

## *Disbursements.*

Page 271, Civil Budget Estimate.

| — | Accounts, 1940-41. | Budget Estimate, 1941-42. | Revised Estimate, 1941-42. | Budget Estimate, 1942-43. |
|---|---|---|---|---|
| (1) Other Local Remittances— | | | | |
| (i) Cash Remittances between Treasuries .. | 3,80,79 | 3,46,59 | 3,79,34 | 3,79,34 |
| (ii) Forest Remittances ... ... | 7,78 | 7,41 | 8,42 | 8,42 |
| (iii) Public Works Remittances— | | | | |
| (a) Remittances into Treasuries ... | 6,21 | 6,45 | 6,22 | 6,22 |
| (b) Public Works Cheques ... | 81,47 | 72,97 | 93,25 | 93,00 |
| (c) Other Remittances .. ... | 16,78 | 17,80 | 22,00 | 22,00 |
| (iv) Transfers between Public Works Officers | 7,56 | 7,63 | 7,55 | 7,55 |
| (v) Miscellaneous Remittances ... | 1,18 | 2,26 | 26 | 26 |
| Total ... | 5,01,77 | 4,61,11 | 5,17,04 | 5,16,79 |
| (2) Remittances by Bills— Remittance Transfer Receipts—Local ... | 13,36 | 31,46 | ... | ... |
| (3) Adjusting Account between Central and Provincial Governments ... ... | 5 | 70 | 70 | 70 |
| (4) Inter-Provincial Suspense Account ... | —1 | 16 | 10 | 10 |
| (5) Adjusting Account with Railways ... | ... | 1 | 1,00 | 1,00 |
| (6) Reserve Bank of India Remittances ... | ... | ... | 50 | 50 |
| Total, Remittances ... | 5,15,17 | 4,93,44 | 5,19,34 | 5,19,09 |

251. *Remittances by Bills—Remittance Transfer Receipts—Local.*—With effect from the 1st October 1940, the Remittance Transfer Receipts have been replaced by Government Drafts. Accordingly, no estimates have been framed under this head for the current as well as the next year.

252. *Reserve Bank of India Remittances.*—This head records the transactions on account of Government drafts which have replaced the Remittance Transfer Receipts.

# STATEMENT F.

## STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDITURE PROVIDED FOR IN THE BUDGET ESTIMATES FOR 1942-43.

### 7.—LAND REVENUE.

ITEM 1.—Continuance of the Tapedars' Training School, Hyderabad.

| | | | |
|---|---|---|---|
| Recrurrent ... | Nil. | Non-recurrent ... | Rs. 16,200 |
| Total ... | Rs. 16,200 | Ultimate annual recurrent | Nil. |

REMARKS:—The Tapedars' Training School at Hyderabad is continued from year to year and the period for which it has been last sanctioned expires on 30th June 1942. As a large number of passed candidates will be required for filling up vacancies on the village establishment and on the Jagir Survey Establishment it is proposed to continue the Tapedars' Training School for a further period of one year with effect from the 1st July 1942. The provision required for the financial year 1942-43 is Rs. 16,200 as detailed below:—

*Land Records.—District Charges.*

| | |
|---|---|
| **Pay of Officers—** | |
| Pay of Head Master at Rs. 230 per mensem in the grade of Rs. 200—15/2—260 ... ... ... | Rs. 2,800 |
| Total, Pay of Officers ... | Rs. 2,800 |
| **Pay of Establishment—** | |
| Temporary Establishment— | |
| 2 Assistant Masters at Rs. 100 per mensem in the grade of Rs. 85—5/2—100 ... ... ... | Rs. 2,400 |
| 1 Assistant Master at Rs. 95 per mensem in the grade of Rs. 85—5/2—100 ... ... ... | ,, 1,140 |
| 3 Assistant Masters at Rs. 85 per mensem in the grade of Rs. 85—5/2—100 ... ... ... | ,, 3,060 |
| 1 Assistant Master at Rs. 85 per mensem for 8 months in the grade of Rs. 85—5/2—100 ... ... | ,, 680 |
| 1 Clerk on Rs. 30 per mensem in the grade of Rs. 25—5/2—55 ... ... ... | ,, 360 |
| 1 Naik at Rs. 18 per mensem ... ... | ,, 216 |
| 3 Peons at Rs. 15 per mensem each ... ... | ,, 540 |
| 1 Chowkidar at Rs. 16 per mensem ... ... | ,, 192 |
| 1 Chowkidar at Rs. 15 per mensem ... ... | ,, 180 |
| Total, Pay of Establishment ... | Rs. 8,768 |
| **Allowances, Honoraria, etc—** | |
| House rent and other allowances— | |
| House Master's allowance to one Assistant Master at Rs. 20 per mensem ... ... ... | Rs. 240 |
| Medical Supervision allowance at Rs. 20 per mensem for 10 months and at Rs. 10 for 2 months of vacation... | ,, 220 |
| Local allowance to 1 Naik, 3 peons and 2 watchmen and grain compensation allowance ... ... | ,, 180 |
| Travelling allowance ( ordinary ) ... ... | ,, 100 |
| Total, Allowances, Honoraria, etc. ... | Rs. 740 |

Contingencies—

Rents, rates and taxes—

| | | |
|---|---|---|
| Water charges payable to the Hyderabad Municipality. | Rs. | 135 |

Fixed contingencies—

| | | |
|---|---|---|
| Head Master at Rs. 8 per mensem ... ... | Rs. | 96 |

Pay of Inferior servants—

| | | |
|---|---|---|
| 1 Punkha Puller at Rs. 15 per mensem for 5 months ... | Rs. | 75 |
| 1 Sweeper with bullock cart at Rs. 22 per mensem ... | " | 264 |
| 1 Sweeper with bullock cart at Rs. 18 per mensem ... | " | 216 |
| 1 Sweeper at Rs. 15 per mensem ... ... | " | 180 |
| Addition on account of grain compensation allowance ... | " | 65 |

Scholarships—

| | | |
|---|---|---|
| Stipends to 14 students at Rs. 8 per mensem each for 11 months. | Rs. | 1,232 |

Non-Contract Contingencies—

| | | |
|---|---|---|
| Service Postage and Telegrams ... ... ... | Rs. | 15 |
| Office expenses and miscellaneous ... ... | " | 1,640 |
| Total, Contingencies ... | Rs. | 3,918 |
| Total ... | Rs. | 16,226 |
| or say in round ... | Rs. | 16,200 |

ITEM 2.—Rectangulation survey of 216 Makans of Tapa Kohistan, taluka Tatta, district Karachi.

| | | | |
|---|---|---|---|
| Recurrent ... | Nil | Non-recurrent ... | Rs. 40,700 |
| Total ... | Rs. 40,700 | Ultimate annual recurrent | Nil. |

REMARKS :—In view of the growing geological importance of the area and to serve as a deterrent to the evils of rasai, lapo, etc., it is proposed to undertake the rectangulation survey of 216 Makans of Tapa Kohistan, taluka Tatta, in the Karachi district. The scheme embraces a total area of 29,897 acres comprising 4,983 survey numbers. The estimated expenditure works out to Rs. 1-6-0 per acre. A provision of Rs. 40,700 as detailed below is therefore required during the year 1942-43 :—

*Land Records—District charges.*

Pay of Establishment—

Temporary Establishment—

| | | |
|---|---|---|
| 8 Tapedars at Rs. 35 per mensem each for 11 months ... | Rs. | 3,080 |
| Special pay at Rs. 15 per mensem each ... ... | " | 1,320 |
| 1 Munshi to the Revenue Surveyor at Rs. 30 per mensem. | " | 330 |
| Total, pay of Establishment ... | Rs. | 4,730 |

Allowances, Honoraria, etc.—

Travelling allowance (fixed)—

| | | |
|---|---|---|
| Permanent travelling allowance to Tapedars at Rs. 16 per mensem each. | Rs. | 1,408 |
| Travelling allowance (ordinary) ... ... | " | 270 |
| Total, Allowances, etc. ... | Rs. | 1,678 |

Contingencies.—

| | | |
|---|---|---|
| Contingencies (fixed) at Re. 1 per mensem each ... | Rs. | 88 |
| Non-contract contingencies— | | |
| Carriage of dead stock articles and survey equipment ... | " | 100 |
| Purchase and repairs to survey equipment and dead-stock articles. | " | 100 |
| Rents, rates and taxes (office rent) ... ... | " | 110 |
| Service postage and telegrams ... ... | " | 10 |
| Total, Contingencies ... | Rs. | 408 |
| Total, District Charges ... | Rs. | 6,816 |
| or say in round | " | 6,800 |

*Land Records—Superintendence.*

Measurement and demarcation charges—

Pay and travelling allowance of khalasis (*i.e.*, chainmen and flag-holders)—

| | | |
|---|---|---|
| 54 Khalasis at Rs. 18 per mensem each for 8 months ... | Rs. | 7,776 |
| 1 Khalasi at Rs. 15 per mensem for 3 months ... | " | 45 |
| Travelling allowance and grain compensation allowance to khalasis | " | 892 |
| Boundary marks charges ... ... ... | " | 25,226 |
| Total, Superintendence ... | Rs. | 33,939 |
| or say in round | " | 33,900 |
| Total ... | " | 40,700 |

ITEM 3.—Rectangulation Survey of Naclass areas of dehs Kur and Lakhi, taluka Tatta.

| | | | | | |
|---|---|---|---|---|---|
| Recurrent | ... | Nil | Non-recurrent | ... Rs. | 3,800 |
| Total | ... Rs. | 3,800 | Ultimate annual recurrent | | Nil. |

REMARKS :—It is proposed to undertake a rectangulation survey of Na class areas of dehs Kur and Lakhi of taluka Tatta in the Karachi district at a total estimated cost of Rs. 3,800. The work will take 1 month and 13 days to be completed and will cover an area of 3,496 acres and 9 ghuntas comprising 583 survey numbers. The cost per acre works out to Rs. 1-1-0, which is comparatively much less than that estimated for the survey of Kohistan land in view of the fact that the survey will be in continuation of the Kohistan survey. A provision of Rs. 3,800 as detailed below is therefore required for the financial year 1942-43—

*Land Records—District charges.*

Pay of Establishment—

Temporary establishment—

| | | |
|---|---|---|
| 8 Tapedars at Rs. 35 per mensem each for 1 month and 13 days. | Rs. | 400 |
| Special pay at Rs. 15 per mensem each ... ... | " | 170 |
| Total, Pay of Establishment ... | Rs. | 570 |

Allowances, Honoraria, etc—

Travelling allowance ( Fixed )—

| | | |
|---|---|---|
| Permanent travelling allowance at Rs. 16 per mensem each. | Rs. | 180 |
| Contingencies ... ... ... ... | Rs. | 30 |
| Total, District charges ... | Rs. | 780 |

*Land Records—Superintendence.*

Measurement and demarcation charges—

| | | |
|---|---|---|
| 54 khalasis (chainmen and flag-men) at Rs. 18 mensem each and 1 khalasi at Rs. 15 per mensem plus grain compensation allowance | Rs. | 950 |
| Boundary marks charges ... ... ... | Rs. | 2,100 |
| Total, Superintendence ... | Rs. | 3,050 |
| Total ... | Rs. | 3,830 |
| or say ... | „ | 3,800 |

ITEM 4.—City Survey of some important towns in Sind, *viz.* Kotri, Tatta, Tando Muhammadkhan, Hala, Tando Allahyar, Nawabshah and Shahdadkot.

| | | | |
|---|---|---|---|
| Recurrent | ... Nil. | Non-recurrent ... | Rs. 21,900 |
| Total | ... Rs. 21,900 | Ultimate annual recurrent | Nil. |

REMARKS:—In view of the rapid expansion of the towns of Kotri, Tatta, Tando Muhammadkhan, Hala, Tando Allahyar, Nawabshah and Shahdadkot, it is proposed to undertake a regular city survey of these towns. The total number of properties in the seven towns included in the programme is 17,600. The estimated total cost of the present survey comprising 17,600 properties would be Rs. 39,600 at Rs. 2-4-0 per property. The expenditure to be incurred by Government is intended to be re-imbursed fully by the recovery of sanad fees from the property holders, The scheme is to be spread over a period of 2 years and the following provision will be required for the year 1942-43—

*Land Records—City Land Records.*

| | | |
|---|---|---|
| **Traverse Survey—** | | |
| 6 Surveyors for one month at Rs. 95 per mensem each... | Rs. | 570 |
| 1 Surveyor for 1¼ months at Rs. 95 per mensem each ... | „ | 119 |
| 24 Khalasis for one month at Rs. 15 per mensem each ... | „ | 360 |
| 4 Khalasis for 1¼ months at Rs. 15 per mensem each ... | „ | 75 |
| Contingencies .. ... ... ... | „ | 310 |
| **Detailed Measurement—** | | |
| 6 Surveyors for 2 months at Rs. 95 per mensem each ... | Rs. | 1,140 |
| 1 Surveyor for 3½ months at Rs. 95 per mensem each ... | „ | 333 |
| 18 Khalasis for 2 months at Rs. 15 per mensem each ... | „ | 540 |
| 3 Khalasis for 3½ months at Rs. 15 per mensem each ... | „ | 157 |
| 24 Measurers for 2 months at Rs. 50 per mensem each .. | „ | 2,400 |
| 4 Measurers for 3½ months at Rs. 50 per mensem each . | „ | 700 |
| 72 Khalasis for 2 months at Rs. 15 per mensem each ... | „ | 2,160 |
| 12 Khalasis for 3½ months at Rs. 15 per mensem each ... | „ | 630 |
| **Enquiry Work—** | | |
| 6 Enquiry Officers for 2 months at Rs. 150 per mensem each. | Rs. | 1,800 |
| 1 Enquiry Officer for 3½ months at Rs. 150 per mensem .. | „ | 525 |
| Conveyance allowance for 7 Enquiry Officers at Rs. 30 per mensem each. | „ | 465 |
| 6 Clerks for 2 months at Rs. 40 per mensem each ... | „ | 480 |
| 1 Clerk for 3½ months at Rs. 40 per mensem ... | „ | 140 |
| 6 Measurers for 2 months at Rs. 50 per mensem each ... | „ | 600 |
| 1 Measurer for 3½ months at Rs. 50 per mensem ... | „ | 175 |
| 12 Munshis for 2 months at Rs. 35 per mensem each ... | „ | 840 |
| 2 Munshis for 3½ months at Rs. 35 per mensem each ... | „ | 245 |
| 12 Process Servers for 2 months at Rs. 20 per mensem each | „ | 480 |
| 2 Process Servers for 3½ months at Rs. 20 per mensem each. | „ | 140 |
| 24 Peons for 2 months at Rs. 15 per mensem each ... | „ | 720 |
| 4 Peons for 3½ months at Rs. 15 per mensem each ... | „ | 210 |
| Contingencies including rent ... ... ... | „ | 1,000 |

Mapping Work—

| | | |
|---|---|---|
| 6 Draftsmen for 2 months at Rs. 50 per mensem each ... | Rs. | 600 |
| 1 Draftsman for $3\frac{1}{2}$ months at Rs. 50 per mensem ... | " | 175 |

Sanad Writing Work for one month—

| | | |
|---|---|---|
| 14 Tapedars at Rs. 50 per mensem each ... ... | Rs. | 700 |
| 6 Munshis at Rs. 35 per mensem each ... ... | " | 210 |
| 7 Peons at Rs. 15 per mensem each ... ... | " | 105 |
| Contingencies including rent ... ... ... | " | 310 |

Miscellaneous expenditure—

| | | |
|---|---|---|
| Cost of demarcation stones ... ... ... | Rs. | 840 |
| Travelling allowance of Establishment, Railway fares, etc. | " | 1,106 |
| Contingencies, including dead-stock ... ... | " | 540 |
| Total ... | Rs. | 21,900 |

ITEM 5.—City Survey of Village Pir-Jo-Goth, taluka Rohri, district Sukkur.

| | | | |
|---|---|---|---|
| Recurrent ... | Nil | Non-recurrent ... | Rs. 3,700 |
| Total ... | Rs. 3,700 | Ultimate annual recurrent | Nil |

REMARKS.—In view of the rapid expansion of Village Pir-Jo-Goth, taluka Rohri, district Sukkur, it is proposed to undertake its regular City Survey in order to check encroachments, prevent fraudulent transfers and appropriation of Government land. The survey comprises 118 acres and 25 ghuntas consisting of 1,590 properties. The total cost of the survey is estimated to be Rs. 3,700 at about Rs. 31 per acre. The expenditure is intended to be reimbursed fully by the recovery of Sanad fees from the property holders. The scheme is to last for about 3 months only. The provision of Rs. 3,700 is, therefore, required for the year 1942-43 as under :—

*Land Records—City Land Records.*

Traverse Survey—

| | | |
|---|---|---|
| 1 Surveyor for $1\frac{1}{4}$ months at Rs. 100 per mensem ... | Rs. | 125 |
| 4 Khalasis for $1\frac{1}{4}$ months at Rs. 16 per mensem each ... | ,, | 80 |
| Contingencies including rent ... ... ... | ,, | 50 |

Detailed Measurement—

| | | |
|---|---|---|
| 1 Surveyor for $2\frac{3}{4}$ months at Rs. 100 per mensen ... | Rs. | 275 |
| 15 Khalasis for $2\frac{3}{4}$ months at Rs. 16 per mensem each... | ,, | 660 |
| 4 Measurers for $2\frac{3}{4}$ months at Rs. 50 per mensem each . | ,, | 550 |

Enquiry Work—

| | | |
|---|---|---|
| 1 Enquiry Officer for $2\frac{3}{4}$ months at Rs. 150 per mensem. | Rs. | 413 |
| 1 Clerk for $2\frac{3}{4}$ months at Rs. 40 per mensem ... | " | 110 |
| 2 Munshis for $2\frac{3}{4}$ months at Rs. 35 per mensem each ... | " | 193 |
| 1 Measurer for $2\frac{3}{4}$ months at Rs. 50 per mensem ... | ,, | 137 |
| 2 Process Servers for $2\frac{3}{4}$ months at Rs. 20 per mensem each ... ... ... ... | " | 110 |
| 4 Peons and khalasis for $2\frac{3}{4}$ months at Rs. 16 per mensem each ... | " | 176 |

Mapping—

| | | |
|---|---|---|
| 1 Draftsman for $2\frac{3}{4}$ months at Rs. 50 per mensem ... | Rs. | 138 |

Sanad Writing work—

| | | |
|---|---|---|
| 2 Tapedars for one month at Rs. 50 per mensem each . | Rs. | 100 |
| 1 Munshi for one month at Rs. 35 per mensem ... | " | 35 |
| 1 Peon for one month at Rs. 16 per mensem ... | ,, | 16 |
| Contingencies including rent ... ... ... | " | 50 |

| | | |
|---|---|---|
| Miscellaneous expenditure— | | |
| Cost of demarcation stones ... ... ... | Rs. | 140 |
| Travelling allowance of establishment, Railway fares and Grain Compensation Allowance ... ... | ,, | 193 |
| Contingencies including dead stock ... ... | ,, | 125 |
| Total ... | Rs. | 3,676 |
| or say .. in round | ,, | 3,700 |

ITEM 6.—One Tapedar and one Kotar required for the new tapa to be created in Mirpur Sakro taluka of Karachi district.

| | | | | | |
|---|---|---|---|---|---|
| Recurrent ... | Rs. | 1,000 | Non-recurrent ... | | Nil. |
| Total ... | ,, | 1,000 | Ultimate annual recurrent | Rs. | 1,113 |

REMARKS :—Owing to the extension of Buhara Minor and other improvements carried out in irrigational facilities in Karachi district the work in two tapas of Buhara and Haji Girano has considerably increased. The total area of the tapa Buhara is 2,68,568-33 acres and that of Haji Girano 1,65,406-9 acres. The cultivated area in both the tapas was 12,966-29 acres in 1939-40 and 15,623 acres in 1940-41, *i.e.* there was an increase of 2,656-11 acres in 1940-41 over the figure of 1939-40. The cultivation is expected to increase further in the next few years. There has also been a large increase in the figures of land revenue for these tapas. The land revenue in tapa Buhara has increased from Rs. 943 in 1936-37 to Rs. 24,417 and that of tapa Haji Girano from Rs. 3,362 in 1936-37 to Rs. 17,439 in 1940-41 and it is likely to increase further hereafter. Moreover large areas of nakabuli land are being disposed of in these tapas and recoveries of malkano have to be made by the tapedars. There has also been an increase in survey work to be performed by the tapedars. Both these tapas have thus become unwieldy and it has become exceedingly difficult for the tapedars to manage them. It is therefore necessary to split them into 3 tapas, the new tapa being named Khairpur tapa. There was previously a tapa of that name but it was abolished in the year 1933-34, when its dehs were, on account of reduction of work, amalgamated with those of tapas Buhara and Haji Girano and it is now proposed to revive that tapa owing to changed circumstances. The following provision is required during 1942-43 :—

*Land Records—District Charges.*

| | | |
|---|---|---|
| Pay of establishment— | | |
| Pay of one tapedar in the scale of Rs. 35—3/3—50 ... | Rs. | 420 |
| Pay of one Kotar at Rs. 15 per mensem ... ... | ,, | 180 |
| Total ... | Rs. | 600 |
| Allowances, Honoraria, etc— | | |
| Travelling allowance fixed ... ... ... | Rs. | 312 |
| Grain Compensation Allowance | ,, | 12 |
| Total ... | Rs. | 324 |
| Contingencies— | | |
| Rents, rates and taxes ... ... | Rs. | 60 |
| Fixed contingencies to the tapedar ... ... | ,, | 12 |
| | Rs. | 72 |
| Total ... | Rs. | 996 |
| or say ... | ,, | 1,000 |

ITEM 7.—One Tapedar and one Kotar required for the new Tapa to be created in Tatta taluka of Karachi district.

| | | | | | |
|---|---|---|---|---|---|
| Recurrent ... | Rs. | 1,000 | No-recurrent | | Nil |
| Total ... | ,, | 1,000 | Ultimate annual recurrent | Rs. | 1,113 |

REMARKS.—Tapa Kohistan of taluka Tatta of Karachi district comprises of 5 dehs, *viz.* Jungshahi and 4 Kohistan dehs and of 29 Makans. It is a very extensive tapa covering an area of 5,95,456-14 acres. The tract is barani and

the cultivation is scattered all over the area. The 'partal' and begoti measurement work are very heavy as the tapedar has to traverse the whole area for the purpose. The average cultivation in that tapa for the last 10 years is 14,242 acres and the average demand is Rs. 14,800 as the rate of assessment is small. Great difficulty is also experienced in collecting land revenue demand owing to the extensive nature of the tapa and the arrears which pertain to the years 1919-20 to 1940-41 at present amount to Rs. 14,804-8-0. It is exceedingly difficult for one tapedar to manage this tapa efficiently and the tapa requires to be split up into two.

Apart from this, the adjoining tapa Jherruck is also heavy and the tapedar of that tapa stands in need of relief. It is, therefore, proposed to take away one deh, *viz.* deh Thariri from that tapa and to form two tapas from six dehs—5 of tapa Kohistan and one of tapa Jherruck. The two tapas to be called Jhimpir and Jungshahi will thus stand as shown below and this will involve creation of one post of a tapedar and one of a kotar at an ultimate recurrent cost of Rs. 1,113.

| Name of tapa. | | Name of deh. | Area. |
|---|---|---|---|
| Jhimpir | ... | Portion of deh Kohistan No. 1 upto Thano Bulakhan Road on its western side. | 3,20,788—19 |
| | | Kohistan No. 2 ... ... ... | 2,000— 0 |
| | | Thariri ... ... ... | 9,788—21 |
| | | | 3,32,577— 0 |
| Jungshahi | ... | Portion of deh Kohistan No. 1 upto Thano Bulakhan Road on its eastern side. | 1,60,394—9 |
| | | Kohistan No. 3 ... ... ... | 25,004—28 |
| | | Kohistan No. 4 ... ... ... | 73,008—24 |
| | | Jungshahi ... ... ... | 14,260—14 |
| | | | 2,72,667—35 |

The following provision is required for 1942-43—

*Land Records—District Charges.*

| | | | | |
|---|---|---|---|---|
| Pay of Establishment— | | | | |
| Pay of one tapedar in the scale of Rs. 35—3/3—50. | Rs. | 420 | | |
| Pay of one kotar at Rs. 15 per mensem. ... | ,, | 180 | | |
| | | | Rs. | 600 |
| Allowances, Honoraria, etc.— | | | | |
| Travelling allowance fixed (Permanent Travelling Allowance to the tapedar at Rs. 16 per mensem.) (Permanent Travelling Allowance to the Kotar at Rs. 10 per mensem). | Rs. | 312 | | |
| Grain Compensation Allowance ... ... | ,, | 12 | | |
| | | | Rs. | 324 |
| Contingencies— | | | | |
| Rents, Rates and Taxes ... ... | Rs. | 60 | | |
| Fixed contingencies to the tapedar ... | ,, | 12 | | |
| | | | Rs. | 72 |
| | | Total ... | ,, | 996 |
| | | or say ... | ,, | 1,000 in round |

| | | | |
|---|---|---|---|
| Grand Total—7.—Land Revenue ... | Recurrent ... | Rs. | 2,000 |
| | Non-recurrent ... | ,, | 86,300 |

## 8.—PROVINCIAL EXCISE.

ITEM 8.—Continuance of the temporary establishment entertained to enforce the prohibition of charas and to strengthen the preventive establishment to enforce the provisions of the Sind Consumption of Intoxicants Restriction Act, 1940.

| | | | |
|---|---|---|---|
| Recurrent ... | Nil. | Non-recurrent ... | Rs. 21,004 |
| Total ... | Rs. 21,004 | Ultimate annual recurrent ... | Nil. |

REMARKS:—In order to enforce the prohibition of the sale of Charas in Sind a temporary establishment consisting of 2 Jamadars, 1 Dafedar, 12 Sowars, 7 Naiks and 24 Constables was entertained for a period of one year with effect from 1st October 1939. This establishment is continued from year to year and its present term will expire on the 30th September 1942. In addition to the above staff, 20 additional Constables were entertained for a period of one year with effect from 1st October 1940 to enforce the provisions of the Sind Consumption of Intoxicants Restriction Act, 1940. This establishment is also continued for another year which expires on the 30th September 1942. As the continuance of both the establishments is essential during the next year, a provision of Rs. 21,004 has been made in the estimate for 1942-43 as shown below:—

*A-District Executive Force—Combined Salt and Excise Department.*

| | Rs. |
|---|---|
| Pay of Establishment— | |
| 2 Jamadars at Rs. 42 per mensem in the scale of Rs. 40—1—45 ... ... ... ... | 1,008 |
| 1 Dafedar at Rs. 27 per mensem in the scale of Rs. 25—1—35 ... ... ... | 324 |
| 12 Sowars at Rs. 21 per mensem in the scale of Rs. 20—1/2—25 ... ... ... | 3,024 |
| 1 Naik at Rs. 21 per mensem ... ... ... | 252 |
| 6 Naiks at Rs. 20 per mensem ... ... ... | 1,440 |
| 18 Constables at Rs. 17 per mensem ... ... | 3,672 |
| 26 Constables at Rs. 16 per mensem ... ... | 4,992 |
| | 14,712 |
| Allowances, Honoraria, etc.— | Rs. |
| Travelling Allowance Fixed ... ... ... | 2,700 |
| House rent and other Allowances ... ... ... | 2,592 |
| | 5,292 |
| Contingencies— | Rs. |
| Contract Contingencies ... ... ... | 1,000 |
| Total ... | 21,004 |

| | | |
|---|---|---|
| Total—8.—Provincial Excise ... | Recurrent ... | Nil. |
| | Non-recurrent ... Rs. | 21,004 |

## 12.—CHARGES ON ACCOUNT OF MOTOR VEHICLES ACTS.

ITEM 9.—Entertainment of additional establishment of one Deputy Accountant, one clerk and one peon for the Motor Vehicles Office, Karachi.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 1,990 | Non-recurrent ... | Nil. |
| Total ... | " 1,990 | Ultimate annual recurrent... Rs. | 2,125 |

REMARKS:—On account of the passing of the Sind Motor Vehicles Tax Act, 1939, and the enforcement of the Indian Motor Vehicles Act, 1939, with effect from the 1st July 1939, an additional staff of one Accountant, three clerks and one peon was sanctioned for the Motor Vehicles Office, Karachi. This establishment was found inadequate to cope with the work in the Motor Vehicles Office, Karachi, which is the central office for the collection of taxes under the Sind Motor Vehicles Tax Act, 1939, and for the registration of motor vehicles under the Indian Motor Vehicles Act, 1939. Accordingly additional appointments of one Deputy Accountant, one clerk and one peon were sanctioned in 1940 for one year in the first instance and have been continued for a further period up to

28th February 1942. It is now considered necessary to continue the establishment on a permanent basis. The following provision on this account is included in the next year's budget estimate :—

Pay of Establishment—

| | |
|---|---|
| One Deputy Accountant in the scale of $\frac{\text{Rs. } 85\text{—}5/2\text{—}100}{\text{Rs. } 80\text{—}5/2\text{—}95}$ at Rs. 95 per mensem ... ... ... | Rs. 1,140 |
| One clerk in the scale of Rs. 25—5/2—55 at Rs. 30 per mensem ... ... ... | „ 360 |
| One peon at Rs. 17 per mensem ... ... | „ 204 |
| Total, Pay of Establishment ... | Rs. 1,704 |

Allowance, Honoraria, etc.—

| | |
|---|---|
| One Deputy Accountant at Rs. 12-8-0 per mensem ... | Rs. 150 |
| One clerk at Rs. 5 per mensem ... ... | „ 60 |
| One peon at Rs. 6 per mensem (House rent Rs. 2 plus compensatory allowance Rs. 4) ... ... | „ 72 |
| Total, Allowances, Honoraria, etc. ... | Rs. 282 |
| Total, recurrent .... | Rs. 1,986 |
| | say Rs. 1,990 |

| | | |
|---|---|---|
| Total—12.—Charges on account of Motor Vehicles Acts. | Recurrent ... | Rs. 1,990 |
| | Non-recurrent ... | Nil. |

## XVII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.—WORKING EXPENSES.

### (i) PRODUCTIVE.

### WESTERN SIND CIRCLE.

### RICE CANALS DIVISION.

*Lloyd Barrage Unified System.*

ITEM 10.—Continuance of the posts of additional Abdars in the Rice Canals Division.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil. | Non-recurrent .. | Rs. 2,568 |
| Total ... | Rs. 2,568 | Ultimate annual recurrent | Nil. |

REMARKS:—The Rice Canal is a non-perennial canal where full strength of Abdars is not considered necessary and is not therefore employed. Some Abdars are, however, necessary to deal with petitions for changes in peeches, preparing sketches and collecting cultivation figures. Originally 4 Abdars were entertained for this work but subsequently this number was found inadequate to cope with the increased work and therefore 4 additional Abdars were sanctioned by Government up to the end of 31st October 1938 in the first instance.

The posts have been further continued up to the 28th February 1942 As the Executive Engineer, Rice Canals Division, is getting numerous applications in connection with the change of peeches for investigation, the continuance of the Abdars is considered absolutely necessary. The work of penal forms which was formerly being done by the Revenue Department has also been transferred to this Department ; it is therefore essential to have 2 Abdars in each Sub-Division of the Rice Canals Division. Accordingly provision for 4 additional Abdars is made in the budget estimates for 1942-43, as shown below :—

| | |
|---|---|
| 4 Abdars in the grade of Rs. 30—2—60—5—70 at Rs. 38 per mensem each .. .. .. | Rs. 1,824 |
| *Add* for increments .. .. .. .. | „ 24 |
| Conveyance allowance for above Abdars at Rs. 15 per mensem each .. .. .. .. | „ 720 |
| Total .. | Rs. 2,568 |

| | | |
|---|---|---|
| Total—XVII.—Irrigation etc.—Working Expenses. | Recurrent .. | Nil. |
| | Non-recurrent.. | Rs. 2,568 |

## 25.—GENERAL ADMINISTRATION.

ITEM 11.—Continuance of the temporary posts of (i) Deputy Secretary to Government, Revenue Department and (ii) one peon for the Deputy Secretary.

| | | | |
|---|---|---|---|
| Recurrent ... | Nil | Non-recurrent ... | Rs. 18,806 |
| Total ... | Rs. 18,806 | Ultimate annual recurrent. | Nil. |

REMARKS:—(i) Deputy Secretary to Government.—This post was created in the first instance for a period of 6 months with effect from 17th July 1938 in order to relieve the Revenue Commissioner and Revenue Secretary to some extent of the pressure of work on the Secretariat side. The Revenue Commissioner is an over-worked officer as he also functions as Secretary to Government, Revenue Department and Commissioner of Excise. The post has been continued from time to time. It is essential in the interests of the efficient administration of the Revenue Department that this post should be continued during the year 1942-43 also.

(ii) One peon.—This post is necessary for attendance on the Deputy Secretary.

The following provision will be required during the year 1942-43:—

| | |
|---|---|
| (i) Deputy Secretary— | |
| Pay in the Senior scale of I.C.S. plus Rs. 150 special pay (Charged) ... ... ... ... | Rs. 14,600 |
| House rent and other allowances— | |
| Compensatory allowance and house rent allowance (Charged) ... ... ... .... | Rs. 1,716 |
| Leave salary contribution (Charged) ... ... | „ 2,190 |
| (ii) One peon. (Temporary Establishment—Voted)— | |
| Pay at Rs. 17 per mensem ... ... ... | Rs. 204 |
| House rent allowance ... ... ... | „ 48 |
| Compensatory allowance .... ... | „ 24 |
| Grain Compensation Allowance ... .... ... | „ 24 |
| Total ... | Rs. 18,806 |
| Pension contribution (Charged) of Rs. 2,213 is provided under the head "55—Superannuation Allowances and Pensions" ... ... .... ... | Rs. 2,213 |

ITEM 12.—Continuance of the additional posts of (i) Junior Superintendent and (ii) Senior Clerk in the combined Office of the Revenue Commissioner for Sind and Secretary to Government, Revenue Department as a permanent measure.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 3,782 | Non-recurrent ... | Nil. |
| Total .... | „ 3,782 | Ultimate annual recurrent.. | Rs. 4,341 |

REMARKS:—(i) Junior Superintendent.—This post was created in the first instance for a period of one year with effect from 1st November 1939 with a view to give some assistance to the Revenue Commissioner in the work of inspecting talukas and Collectors' Offices and in other work connected with remissions, Incumbered Estates including Court of Wards and Jagirs. The work was previously attended to by Junior clerks and was found unsatisfactory. The post has since then been continued temporarily. It is now proposed to make this post permanent.

(ii) Senior Clerk.—This post was created from 15th April 1940 up to 28th February 1941 in the first instance to give some relief to the already over-worked staff which was unable to cope with the work connected with postings, transfers, disciplinary matters etc., in respect of the Gazetted Officers under the control of the Revenue Department and other work of a confidential nature. The post has since then been continued temporarily. As the work is not expected to decrease in the near future it is proposed to make this post permanent.

The following provision will be required during the year 1942-43 :—

| | | |
|---|---|---|
| (i) Junior Superintendent— | | |
| Pay in the scale of Rs. 200—10—300 ... | ... Rs. | 2,589 |
| (ii) Senior Clerk— | | |
| Pay in the scale of Rs. 90—5—110 ... | ... ,, | 1,193 |
| Total ... | Rs. | 3,782 |

ITEM 13.—Making permanent the members of the Rural Reconstruction Department who possess the qualifications necessary for admission to Government service and the inferior establishment of the Office of the Assistant Commissioner, Rural Reconstruction.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 11,600 | Non-recurrent ... | Nil. |
| Total | ... ,, 11,600 | Ultimate annual recurrent ... | ,, 12,810 |

REMARKS :—The Rural Reconstruction movement started in 1937, took regular shape in 1938 and increased in size and strength in succeeding years. The popularity of the movement consequent upon the slow but sure awakening in the masses resulted in an enormous increase of work both in office and out side. The duties of the Rural Reconstruction workers are onerous and monotonous at times. In a temporary Department, the incumbents find little to attract them, and so, qualified hands will not join or even if they join they do not stick to the Department. In order therefore to attract suitable and efficient hands, it is necessary to give them the inducement of security of service specially when there is no likelihood of a decrease in work and consequent reduction in staff. It is therefore proposed to make permanent those members of the Department who possess the necessary qualifications for admission to Government service. The inferior establishment of the Department is also proposed to be made permanent. Accordingly, a provision of Rs. 11,600 is included in the estimates for 1942-43 as shown below :—

| | | |
|---|---|---|
| Pay of Establishment— | | |
| 1 Publicity Officer at Rs. 160 per mensem in the scale of Rs. 150—10/2—200 ... ... | ... Rs. | 1,920 |
| 2 Clerks, one at Rs. 45 per mensem and the other at Rs. 35 per mensem in the scale of Rs. 25—5/2—55 ... | ,, | 960 |
| 1 Naik and 3 peons at Rs. 17 and 16 per mensem ... | ,, | 780 |
| 7 District Organizers in the scale of Rs. 25—5/2—55 ... | ,, | 2,810 |
| 7 Assistant Organizers at Rs. 30 per mensem each ... | ,, | 2,520 |
| Total ... | Rs. | 8,990 |
| Allowances, Honoraria, etc.— | | |
| Travelling Allowance (Fixed)— | | |
| 7 District Organizers at Rs. 20 per mensem each ... | Rs. | 1,680 |
| Karachi Local Allowance— | | |
| Publicity Officer, Clerks and inferior establishment ... | Rs. | 618 |
| Grain Compensation Allowance ... ... | ,, | 324 |
| | Rs. | 2,622 |
| Total ... | Rs. | 11,612 |
| say ... | Rs. | 11,600 |

ITEM 14.—Continuance of additional establishment for the General and Home Departments on a permanent basis.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 8,770 | Non-recurrent ... | Nil. |
| Total | ... „ 8,770 | Ultimate annual recurrent ... | Rs. 9,770 |

REMARKS:—Owing to the increase in the volume of work in the General and Home Departments of the Secretariat, the following establishment has been entertained on a temporary basis with effect from the 1st March 1940.

GENERAL DEPARTMENT.

| Post. | Scale. |
|---|---|
| 1 Junior Superintendent | ... Rs. 200—10—300 |
| 1 Senior Assistant ... | ... „ 120—8—200. |
| 1 Junior Assistant ... | ... „ 70—5—100—E. B.—8—140. |
| 2 Junior Clerks ... | ... „ 50—5/2—85. |

HOME DEPARTMENT.

| | |
|---|---|
| 1 Junior Assistant ... | ... Rs. 70—5—100—E. B.—8—140. |

As the work is not likely to decrease in the future, it is proposed to make the posts permanent.

The provision required for the next year is Rs. 8,770 as shown below:—

HOME DEPARTMENT

Pay of Establishment—

| | |
|---|---|
| Superintendents and Assistants ... | ... Rs. 960 |

GENERAL DEPARTMENT.

Pay of Establishment—

| | |
|---|---|
| Superintendents and Assistants ... | ... Rs. 6,320 |
| Clerks, Typists, etc. .. ... | ... „ 1,490 |
| Total | ... Rs. 8,770 |

ITEM 15.—Continuance of a post of Senior Assistant for doing Reforms work.

| | | | |
|---|---|---|---|
| Recurrent | ... Nil | Non-recurrent | ... Rs. 1,800 |
| Total | ... Rs. 1,800 | Ultimate annual recurrent ... | Nil. |

REMARKS:—The post of one Senior Assistant was created temporarily in 1936 for doing Reforms work in one of the Departments under the Chief Secretary and is being continued from time to time. It is necessary to continue this post during 1942-43 also for which the following provision will be required:—

Legal Department.—

Pay of Establishment—Voted.

Temporary Establishment—

One Senior Assistant.

Pay in the scale of Rs. 120—8—200 ... ... Rs. 1,800

ITEM 16.—Continuance of temporary establishment for the Honourable Ministers and Parliamentary Secretary.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 6,140 | Non-recurrent ... | ... Rs. 6,480 |
| Total | .... „ 12,620 | Ultimate annual recurrent ... | „ 6,140 |

REMARKS:—There are six posts of Personal Assistants to the Honourable Ministers, five permanent in the grade of Rs. 120—8—200 and one temporary. The temporary post was created during 1938 in the cadre of Mukhtiarkars, and on the abolition of that post in March 1941, a temporary post in the grade of Rs. 120—8—200 was created with effect from 8th March 1941. It is proposed to continue it during 1942-43 and so long as there are 6 Ministers.

2. A temporary post of Junior Clerk in the grade of Rs. 50—5/2—85 was sanctioned for the Personal Assistant in the Mukhtiarkar's cadre. This clerk is now working as clerk to the Honourable the Premier. It is necessary to continue this temporary post during 1942-43 also.

3. A post of Sindhi Translator to the Honourable the Premier has been created with effect from 12th September 1941 on a fixed pay of Rs. 60 per mensem. It is necessary to continue this temporary post during the next year also.

4. A temporary post of additional P. A. to the Honourable the Premier has been created on a fixed salary of Rs. 400 per mensem. It is considered necessary to continue this temporary post during the next year also.

5. The inferior establishment of 3 Naiks and 9 peons for 3 Honourable Ministers is being continued on a temporary basis from February 1939. It is necessary to continue these posts during 1942-43 and so long as there are 6 Ministers.

6. Provision for one temporary post of peon for the Parliamentary Secretary is also necessary.

7. Accordingly, the following provision will be required during the year 1942-43:—

A—Heads of Provinces—

G—Ministers—

Pay of Establishment—Voted—

| | Rs. |
|---|---|
| Personal Assistant (Rs. 120—8—200) ... ... | 2,400 |
| Temporary Establishment ... ... ... | 8,970 |
| Allowances, Honoraria, etc.—Voted— | |
| House rent and other allowances ... | 1,250 |
| Total ... Rs. | 12,620 |

Grand Total—25.—General Administration... { Recurrent ... Rs. 30, 2 / Non-recurrent ,, 27,086

## 27.—ADMINISTRATION OF JUSTICE.

ITEM 17.—Introduction of scheme of separation of the Executive from the Judiciary.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 23,160 | Non-recurrent ... | Rs. 300 |
| Total ... | ,, 23,460 | Ultimate annual recurrent.. | ,, 23,160 |

REMARKS:—There has been demand for the separation of the executive from the judiciary from time to time and the Reorganization Committee suggested the creation of a new cadre of Subordinate Magistrates. Government have decided to try this scheme in Nawabshah district.

2. The gross expenditure that is likely to be incurred on account of the introduction of this scheme and the gross saving that is likely to accrue owing to the consequent abolition of the posts of Resident Magistrates at Nawabshah and Tando Adam are shown in the attached statement. The amounts will be approximately Rs. 35,486 and Rs. 16,106, respectively. Though the net expenditure amounts to Rs. 19,380 per annum, a sum of Rs. 3,780 out of the savings, representing the cost of the clerical establishment of the Resident Magistrates will appear under the head "25—General Administration" as under the present arrangements this cost is debited to that head. The extra cost that will be incurred under the head "27—Administration of Justice" will be Rs. 23,160 (Rs. 19,380+Rs. 3,780) recurring, and a sum of Rs. 300 non-recurring on account of removal charges of records and furniture of the office of the Shahdadpur Sub-Judge to Tando Adam.

In addition there will be an expenditure of about Rs. 20,200 on account of additions and alterations to the buildings to provide for the accommodation to the 3 Sub-Judges. The expenditure on this account will be debited to the head '50—Civil Works'.

L (IV) 1809—24

| EXPENDITURE. | | | | | | SAVING. | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|
| Place. | Pay of Sub-Judge. | Pay of Establishment. | Allowances. | Contingencies. | Total. | Post. | Pay of Officer. | Pay of Establishment. | Allowances. | Contingencies. | Total. |
| | Rs. | Rs. | Rs. | Rs. | Rs. | | Rs. | Rs. | Rs. | Rs. | Rs |
| Nawabshah (First Class Sub-Judge) ... | 7,872 | 7,164 | 300 | 1,758 | 17,094 | Resident Magistrate, Nawabshah (abolition of). | 2,787 | 1,440 | 100 | 1,836 | 6,163 |
| Nawabshah (Joint 2nd Class, 2nd grade Sub-Judge). | 3,756 | 2,784 | 50 | 1,434 | 8,024 | Resident Magistrate, Tando Adam (abolition of). | 2,787 | 1,440 | 100 | 1,836 | 6,163 |
| Kandiaro (2nd Class, 2nd grade Sub-Judge). | 3,756 | 4,584 | 270 | 1,758 | 10,368 | Seven clerks in Taluka Offices (retrenchment of). | ... | 3,780 | ... | ... | 3,780 |
| GRAND TOTAL ... | 15,384 | 14,532 | 620 | 4,950 | 35,486 | GRAND TOTAL ... | 5,574 | 6,660 | 200 | 3,672 | 16,106 |

*Average Annual Recurring Cost* ... = Rs. 35,486 less Rs. 16,106.

*Net Cost* ... ... ... = „ 19,380 (average) per annum.

ITEM 18.—Creation of a post of District and Sessions Judge at Nawabshah.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 29,600 | Non-recurrent .. | Nil. |
| Total .. | ,, 29,600 | Ultimate annual recurrent .. | Rs. 33,500 |

REMARKS:—The post of District and Sessions Judge for the Nawabshah District was sanctioned by the Secretary of State in December 1921 but has been left vacant for financial reasons. The present Judicial district of Hyderabad which extends over the Revenue districts of Hyderabad, Thar Parkar, Nawabshah, Karachi (except Karachi City and taluka) and part of Dadu is very large and unwieldy and recent events have shown that it is becoming increasingly difficult to administer. The figures of work in the Nawabshah District clearly show that the Sessions work in that district alone is sufficient to keep a Sessions Judge fully occupied apart from the amount of other criminal and civil work *e.g.*, appeals, revision and miscellaneous applications, etc., which has to be dealt with. The Bar Association, Nawabshah, and the public of the Nawabshah District have been agitating for the establishment of a separate Sessions Court at Nawabshah and the Honourable the Chief Judge has also represented from time to time the necessity of having such a Court. The Re-organization Committee have also recommended the appointment of a District Judge at Nawabshah. It is, therefore, proposed to fill the post of District and Sessions Judge, Nawabshah, from the 1st April 1942.

2. The District and Sessions Judge will have the following establishment :—

1. One Sheristedar in the scale of pay of Rs. 150—5—200.
2. One Accountant in the scale of pay of Rs. 105—5—140.
3. One Clerk in the scale of pay of Rs. 80—5/2—95
4. Nine Clerks of which three will be in the scale of Rs. 60—5/2—75 and six in the scale of Rs. 25—5/2—55.
5. Five peons.

3. The extra cost during the next year will be about Rs. 29,600 as shown below :—

| | | |
|---|---|---|
| Pay of Officers— | | |
| District and Sessions Judge .. .. .. | Rs. | 19,000 |
| Pay of Establishment— | | |
| 1 Sheristedar .. .. .. .. | Rs. | 1,650 |
| 1 Accountant .. .. .. .. | ,, | 1,160 |
| 1 Clerk .. .. .. .. | ,, | 880 |
| 9 Clerks .. .. .. .. | ,, | 3,960 |
| 5 Peons and 1 Chowkidar .. .. .. | ,, | 1,120 |
| | Rs. | 8,770 |
| Allowances, Honoraria, etc— | | |
| Travelling allowance (Ordinary) Voted .. .. | Rs. | 300 |
| House rent and other allowances (including Grain Compensation Allowance) .. .. .. | ,, | 260 |
| | Rs. | 560 |
| Contingencies— | | |
| Contract contingencies .. .. .. | Rs. | 500 |
| Non-contract Contingencies— | | |
| Service postage .. .. .. .. | Rs. | 800 |
| Total .. | Rs. | 1,300 |
| Grand total .. | Rs. | 29,630 |
| rounded to .. | Rs. | 29,600 |

With the creation of the new post of District Judge at Nawabshah the temporary post of Assistant Judge and Additional Sessions Judge which has been sanctioned from time to time will be abolished and there will be a corresponding saving on account of his pay and that of his establishment. The net extra cost during the next year is about Rs. 16,800, (*i.e.* Rs. 29,630 as detailed above less saving of normal expenditure of Rs. 12,830 on account of the Assistant Judge and his staff).

ITEM 19.—Creation of the post of Judge, Small Causes Court, Karachi.

| | | | |
|---|---|---|---|
| Recurrent .. Rs. | 9,600 | Non-recurrent .. ... | Nil. |
| Total .. „ | 9,600 | Ultimate annual recurrent .. Rs. | 8,340 |

REMARKS:—The Karachi Small Causes Court Act, 1929, was passed and brought into force in June 1929, reconstituting that Court with its pecuniary jurisdiction raised from Rs. 1,000 to Rs. 2,000 and with power to levy distress for rent and to entertain ejectment applications. To start with only one Judge was appointed in the Court. From experience it is found that it is not possible for one Judge to cope with the work and that the Court is always in arrears. The result is that the public do not get the speedy and inexpensive justice for which the court was constituted. The Bar and the commercial bodies of the City have been making representations from time to time for the appointment of an additional Judge in the Court. Government have therefore, after very careful consideration, decided to make the present temporary post of Judge, Karachi Small Causes Court, which has continued since February 1939, permanent with effect from the next financial year. The scale of pay of the post is Rs. 450—50—800.

| | | |
|---|---|---|
| Grand Total—27.—Administration of Justice .. | Recurrent .. Rs. | 62,360 |
| | Non-recurrent „ | 300 |

## 28.-JAILS AND CONVICT SETTLEMENTS.

ITEM 20.—Appointment of an Instructor in tailoring at the District Prison, Karachi.

| | | | |
|---|---|---|---|
| Recurrent .. Rs. | 1,128 | Non-recurrent .. | Nil. |
| Total .. „ | 1,128 | Ultimate annual recurrent... Rs. | 1,315 |

REMARKS:—There are arrangements for teaching tailoring work to the prisoners at the Central Prison, Hyderabad. In order to provide similar arrangements at the District Prison, Karachi, Government sanctioned the post of an Instructor in tailoring at this prison also in the grade of Rs. 65—5—90 plus House rent Allowance of Rs. 15 per mensem and Compensatory Allowance of Rs. 9 per mensem, as a temporary measure in the first instance, from November 1940. As the experiment has proved to be successful it is proposed to make this post permanent and the following provision is required for the year 1942-43.

*District Jails.*

Pay of Establishment—

| | |
|---|---|
| Clerks, teachers and other technical establishment .. | Rs. 840 |
| Allowances and Honoraria— | |
| House rent and other allowances .. .. .. | „ 288 |
| Total .. | Rs. 1,128 |

ITEM 21.—Continuance of the posts of Jailor, Group III and a sepoy at the Nawabshah Sub-jail as a permanent measure.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 1,336 | Non-recurrent .. | Nil. |
| Total .. | „ 1,336 | Ultimate annual recurrent. | Rs. 1,202 |

REMARKS.—In view of the increase in the population at the Sub-jail, Nawabshah, Government had sanctioned, as a temporary measure in the first instance the posts of one full time Jailor, Group III, in the grade of Rs. 42—2/2—50—5/2—75 plus House rent Allowance of Rs. 10 per mensem and Clothing Allowance of Rs. 3-5-0 per mensem and of one sepoy on Rs. 21 per mensem plus House rent Allowance of Rs. 3 per mensem and Compensatory Allowance of Rs. 2 per mensem from 3rd December 1937. These posts have since been continued from time to time and their present tenure will expire on the 28th February 1942. It is now proposed to make these posts permanent and the following provision will be necessary for the year 1942-43 :—

*District Jails.*

| | |
|---|---|
| Pay of Establishment— | |
| Jailor .. .. .. .. .. | Rs. 840 |
| Sepoy .. .. .. .. | „ 252 |
| Allowances, Honoraria etc.— | |
| House rent and other allowances .. .. | „ 244 |
| Total .. | Rs. 1,336 |

ITEM 22.—Appointment of full time Jailors Group III and sepoys at Jacobabad, Dadu and Mirpurkhas Sub-jails.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 3,020 | Non-recurrent .. | Rs. 300 |
| Total .. | „ 3,320 | Ultimate annual recurrent. | „ 3,606 |

REMARKS :—The jail population of the Sub-jails at Jacobabad, Dadu and Mirpurkhas having increased considerably, the present arrangement whereby clerks of the Revenue Department perform the Jailors' duties in addition to their own cannot be continued any further without detriment to the efficient administration of the sub-jails. It is therefore proposed to appoint one full time Group III, Jailor (in grade of Rs. 42—2/2—50—5/2—75 plus House rent Allowance of Rs. 10 per mensem and Clothing Allowance of Rs. 3-5-0 per mensem) and one sepoy on Rs. 21 per mensem (plus House rent Allowance of Rs. 3 per mensem and Compensatory Allowance of Rs. 2 per mensem) at each of the three sub-jails mentioned above. Accordingly a provision of Rs. 3,320 is asked for the year 1942-43, the details of which are given below :—

*District Jails.*

| | |
|---|---|
| Pay of Establishment— | |
| Jailors .. .. .. .. | Rs. 1,650 |
| Subedars, etc. .. .. .. .. | „ 693 |
| Allowances, Honoraria etc.— | |
| House-rent and other allowances .. .. | „ 677 |
| Contingencies— | |
| Extraordinary charges (for the purchase of furniture, etc.) .. .. .. .. | Rs. 300 |
| Total .. | Rs. 3,320 |

Grand Total—28.—Jails and Convict Settlements. { Recurrent .... Rs. 5,484; Non-recurrent... „ 300 }

## 29.—POLICE.

ITEM 23.—Police Force for Tear Smoke Squad at Karachi.

Recurrent ... Rs. 7,298 Non-recurrent ... Rs. 1,960

Total ... „ 9,258 Ultimate annual recurrent... „ 7,010

REMARKS:—With a view to assist the police in dispersing unlawful assemblies and in dealing with unruly mobs and armed criminals it was decided by Government in 1939 to maintain a Tear Smoke Squad at Karachi. A small batch of police officers and men was sent for the general training course held at the Punjab Police Training School, Phillaur. Two Head Constables and twelve Constables of the Police Force of the Karachi and Tatta Districts have since been trained in the use of tear smoke by these officers. The trained policemen form part of the permanent force of the district and have certain specified duties allotted to them. Whenever they are called out for tear smoke squad duty or practice they remain absent from their legitimate duties. The efficiency of the squad depends on constant practice. It is therefore proposed to have a separate unit for this purpose. The squad will consist of 2 Head Constables and 12 Constables. The extra expenditure on this account for the year 1942-43 will be Rs. 9,258 as under: —

| Posts. | Pay | Literacy allowance. | Local allowance. | Compensatory and grain compensation allowances. | House rent allowance. | Clothing grant. | Total | Ammunition. per annum. | Non-recurring cost of uniforms and arms. |
|---|---|---|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. a. p. | Rs. a. p. | Rs. | Rs. |
| Two Head Constables. | 69 | 2 | 8 | 10 | 10 | 2 8 0 | 101 8 0 | 20 | 280 |
| Twelve Constables. | 276 | 12 | 48 | 84 | 60 | 15 0 0 | 495 0 0 | 120 | 1,680 |
| Total ... | 345 | 14 | 56 | 94 | 70 | 17 8 0 | 596 8 0<br>12 | 140 | 1,960 |
| | | | | | | | 7,158 + | 140 + | 1,960 |
| | | | | | | | 9,2 | 58 | |

ITEM 24.—Additional Police for Mirpurkhas Railway Police Station.

Recurrent ... Rs. 2,344 Non-recurrent ... Nil.

Total ... „ 2,344 Ultimate annual recurrent... Rs. 2,296

REMARKS:—The average number of cases registered at the Mirpurkhas Railway Police Station during the five years ending 1934 was 60 but the number reported in 1937 rose to 110 and that in 1939 to 124. In view of this increase in crime, the police force at this station was temporarily increased in 1940 by 2 Head Constables and two Constables. Further, the jurisdiction of the Mirpurkhas Railway Police Station has increased on account of the extension of branch lines of the Jodhpur Railway from Jhudo to Pithoro and from Khadro to Nawabshah. It is therefore proposed to make the appointment of two Head Constables and two Constables permanent. The cost for the year 1942-43 is Rs. 2,344 as given below:—

| Posts. | Pay. | Literacy allowance. | House rent allowance. | Compensatory and grain compensation allowances. | Travelling allowance. | Clothing charges. | Total. | Other contingent charges per annum. |
|---|---|---|---|---|---|---|---|---|
| | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. |
| Two Head Constables and two Constables. | 115 | 8 | 20 | 12 | 32 | 5 | 192<br>× 12 | 40 |
| | | | | | | | 2,304 + 40 | |
| | | | | | | Total ... | 2,344 | |

ITEM 25.—Conversion of the Police Outpost at Daur in the Nawabshah District into a Police Station.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 5,300 | Non-recurrent | ... Rs. 990 |
| Total | ... ,, 6,290 | Ultimate annual recurrent. | ,, 5,720 |

REMARKS :—The Police Outpost at Daur is under the Nawabshah Police Station and has a strength of 1 Mounted Head Constable and 2 Mounted Constables. Its jurisdiction covers the fertile Nasrat tract which has undergone considerable improvement since the completion of the Lloyd Barrage and Canals Construction Scheme. The average reported crime is 34 but many cases of crime are not reported, as the people have to make long journeys to register their complaints at the Police Station at Nawabshah which is 16 miles away from the Outpost. Further it is proposed to extend the jurisdiction of the Outpost when it is converted into a Police Station, to give relief to the over-burdened Nawabshah and Naushahro Police Stations whose jurisdictions at present cover large areas, *viz.* 650 and 400 square miles respectively. The annual figures of crime at these police stations are high and it is therefore considered both necessary and desirable to convert the Police Outpost at Daur into a Police Station. The following additional establishment will be required :—

1 Sub-Inspector of Police.
1 Mounted Head Constable.
3 Mounted Constables.
1 Writer Head Constable.
1 Writer Constable.
2 Armed Constables.

The cost for the year 1942-43 is as shown below :—

| Posts. | Pay. | Literacy allowance. | Writer allowance. | Grain compensation allowance. | House rent or hutting money. | Clothing allowance. | Conveyance or horse allowance. | Clothing charges | Total. | Cost of uniforms. |
|---|---|---|---|---|---|---|---|---|---|---|
| | Rs. a. | Rs. | Rs. | Rs. | Rs. | Rs. a. p. | Rs. | Rs, a. p. | Rs. a. p. | Rs. |
| 1 Sub-Inspector ... | 75 0 | ... | ... | ... | 12 | 3 5 4 | 15 | ... | 105 5 4 | ... |
| 1 Mounted Head Constable. | 34 8 | 1 | ... | ... | 2 | ... | 18 | 1 9 4 | 57 1 4 | 75 |
| 3 Mounted Constables. | 69 0 | 3 | ... | 6 | 6 | ... | 54 | 4 12 0 | 142 12 0 | 225 |
| 1 Writer Head Constable. | 34 8 | 1 | 3 | ... | 2 | " | ... | 1 4 0 | 41 12 0 | 75 |
| 1 Writer Constable . | 23 0 | 1 | 2 | 2 | 2 | ... | ... | 1 4 0 | 31 4 0 | 75 |
| 2 Armed Constables. | 46 0 | 2 | ... | 4 | 4 | ... | ... | 2 8 0 | 58 8 0 | 150 |
| | | | | | | | | | 436 10 8 ×12 | 600 390* |
| | | | | | | | | | 5,240 †60 | 990 ... |
| | | | | | | | | | 5,300 | + 990 |
| | | | | | | | | | 6,290 | |

* Cost of arms at Rs. 65 per head for Armed and Mounted Police, and

† Cost of ammunition at Rs. 10 per head per annum for Armed and Mounted Police.

ITEM 26.—Continuance of the post of Deputy Inspector-General of Police for Sind.

| | | | |
|---|---|---|---|
| Recurrent | ... Nil. | Non-recurrent | ... Rs. 35,600. |
| Total ... | ... Rs. 35,600 | Ultimate annual recurrent. | Nil. |

REMARKS :—The post of Deputy Inspector-General of Police for Sind was created early in 1941 on temporary basis up to the 28th February 1942 or till the end of the war, whichever is earlier in order to give some relief to the Inspector-General of Police by taking over part of his inspection work and other work, at least for the duration of the war, so that the latter officer may be able to devote sufficient time to the important questions of policy, administration, discipline and training which are his main concern. As the conditions which necessitated the creation of this appointment still exist, it is proposed to continue the appointment for a further period of one year up to the 28th February 1943 or till the end of the war, whichever is earlier. The Deputy Inspector-General is also now doing the work of Provincial Petrol Rationing Authority.

2. The following staff which was sanctioned for the Office of the Inspector-General and Deputy Inspector-General of Police is also proposed to be continued for the same period .—

(1) One Senior Clerk in the grade of $\frac{\text{Rs. 85—5/2—100 (old).}}{\text{Rs. 80—5/2—95 (revised).}}$

(2) Two Junior Clerks in the grade of Rs. 25—5/2—55.

(3) One Head Constable.

(4) Three Constables.

(5) One peon.

The cost of the above establishment for 1942-43 will be about Rs. 35,600 as shown below :—

SUPERINTENDENCE.

| | | |
|---|---|---|
| (i) Pay of Officers— | | |
| Deputy Inspector-General of Police on Rs. 1,350 + Rs. 200 pecial pay) per mensem—(Charged) ... ... | Rs. | 18,600 |
| (ii) Pay of Establishment— | | |
| 1 Senior Clerk at the rate of Rs. 95 per mensem and 2 Junior Clerks at the rate of Rs. 45 each per mensem ... | Rs. | 2,220 |
| 1 Peon at Rs. 17 per mensem ... ... ... | " | 204 |
| | Rs. | 2,424 |
| (iii) Allowances, Honoraria, etc.— | | |
| Travelling Allowance (Ordinary)—Charged ... | Rs. | 1,000 |
| Travelling Allowance (Ordinary)—Voted ... ... | " | 400 |
| House rent and other allowances—Charged ... ... | " | 450 |
| House rent and other allowances (including Grain Compensation Allowance)—Voted ... ... .. | " | 426 |
| | Rs. | 2,276 |
| (iv) Contingencies— | | |
| Contract Contingencies (carriage of records, etc.) ... | Rs. | 400 |
| Non-Contract Contingencies (telephone) ... ... | " | 390 |
| Furniture (non-recurrent) ... ... ... | " | 50 |
| | Rs. | 840 |
| (v) Grants-in-aid, Contributions, etc.— | | |
| Contribution for passage of officers of the Indian Police payable to Bombay Government—Charged . ... | Rs. | 600 |
| Leave contribution, etc., on account of the Indian Police Officers payable to Bombay Government—Charged ... | " | 3,984 |
| | Rs. | 4,584 |

CHARGES IN ENGLAND.

| | | |
|---|---|---|
| High Commissioner for India—Sterling Overseas pay at £ 30 per mensem—Charged ... ... ... .. | Rs. | 4,800 |

DISTRICT POLICE—VOTED

| | | |
|---|---|---|
| (i) Pay— | | |
| 1 Head Constable at Rs. 34-8-0 per mensem ... ... | Rs. | 414 |
| 3 Constables at Rs. 23 each per mensem ... ... | " | 828 |
| | Rs. | 1,242 |
| (ii) Allowances, Honoraria, etc.— | | |
| House rent and other allowances (including Grain Compensation Allowance) ... ... .. ... | Rs. | 744 |
| (iii) Contingencies— | | |
| Non-Contract Contingencies (clothing charges and ammunitions) | Rs. | 100 |

Grand total. Rs. 35,610 rounded to 35,600
Charged—29,434 rounded to 29,400
Voted— 6,176 rounded to 6,200

NOTE.—A further provision of Rs. 4,415 on account of pension contribution payable to Bombay Government is necessary under the major head "55—Superannuation Allowances and Pensions" in respect of the Deputy Inspector-General of Police.

| | | | |
|---|---|---|---|
| Grand Total—29.—Police ... | Recurrent ... | Rs. | 14,942 |
| | Non-recurrent ... | " | 38,550 |

## 37.—EDUCATION.

ITEM 27.—Grant-in-aid to Madressahs.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 5,000 | Non-recurrent .. .. | Nil. |
| Total .. | „ 5,000 | Ultimate annual recurrent .. | Rs. 5,000 |

REMARKS :—There are Madressahs in the Province of very old standing wherein Arabic and Persian are being taught. As these schools do not follow the prescribed curriculum, they are not entitled to the ordinary grant-in-aid although these schools could be registered and grants paid to them under Chapter VII of the Grant-in-aid Code. It is, therefore, proposed to aid some of the well deserving Madressahs by granting small financial assistance and a provision of Rs. 5,000 is made therefor.

ITEM 28.—Grant to Local Bodies for Primary Education—Compulsory Scheme for girls, in Lyari Quarter.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 15,000 | Non-recurrent | .. Rs. 2,350 |
| Total .. | „ 17,350 | Ultimate annual recurrent of first instalment. | „ 17,000 |

REMARKS :—It is proposed to introduce compulsory primary education for girls in the Lyari Quarter, where there is already compulsion for boys. The scheme will be put into operation in instalments and spread over a period of 5 years subject to the availability of funds. In the first year it is proposed to open 11 Schools with 25 teachers and appoint additional teachers in the existing schools, at an estimated cost to Government of Rs. 17,350 as shown below :—

*Recurrent.*

| | |
|---|---|
| (*a*) Pay of 38 additional teachers .. .. .. | Rs. 13,020 |
| (*b*) Provident Fund at 6¼ per cent. of pay .. | „ 814 |
| (*c*) Rent .. .. .. .. | „ 9,120 |
| (*d*) Contingencies for new schools .. .. | „ 198 |
| (*e*) Other expenditure .. .. | „ 2,000 |
| (*f*) Pay of peons .. .. .. .. | „ 3,473 |
| (*g*) Lady Attendance Assistant .. .. | „ 1,048 |
| (*h*) Peon for the Lady Attendance Assistant .. | „ 352 |
| (*i*) Office contingencies for the Lady Attendance Assistant. | „ 96 |
| | Rs. 30,121 |

Government's share at ½ the amount Rs. 15,000 in round figures.

*Non-recurrent.*

Equipment, furniture etc. .. .. .. Rs. 4,681
Government's share at ½ the amount Rs. 2,350 in round figures.

ITEM 29.—Creation of additional scholarships for Muslim girls receiving primary education.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 2,400 | Non-recurrent .. | Nil. |
| Total .. | „ 2,400 | Ultimate annual recurrent. | Rs. 2,400 |

REMARKS.—The present number of scholarships sanctioned by various Local Authorities for Muslim girls in primary schools is only 276. Government consider this number inadequate, and are of opinion that the Local Authorities should increase the number of these scholarships. An additional amount of Rs. 2,400 is necessary for giving grants to the local bodies for additional scholarships. Out of this amount 25 per cent is proposed to be reserved for scholarships to Hindu girls.

ITEM 30.—Increased expenditure on Literacy Campaign.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 50,000 | Non-recurrent ... | Nil. |
| Total | ... „ 50,000 | Ultimate annual recurrent. | Rs. 50,000 |

REMARKS:—A provision of Rs. 25,000 was made in the Budget Estimate of 1941-42 for the opening of 400 permanent Literacy Schools These schools were to be placed in charge of the Head Masters of the primary schools in the area concerned who were to be paid an honorarium of Rs. 5 per mensem each. The entire expenditure was estimated to be Rs. 40,400 which was proposed to be met from the Provincial Revenues to the extent of Rs. 25,000 and the balance from the popular contributions. Government, however, in view of the Literacy Committee's recommendations, did not consider an honorarium of Rs. 5 per mensem to be adequate for the purpose and have raised it to Rs. 10 per mensem. It is also proposed to make sufficient provision on account of the supervision of the literacy schools and other incidental expenses. As the expenditure on this scale for 400 schools would be considerable the number of literacy schools is being reduced to 200. The total expenditure during the next year will be Rs. 50,000 as detailed below which will be entirely met from Provincial Revenues.

*Recurring.*

| | Rs. | Rs. |
|---|---|---|
| (1) Allowance to 240 teachers at the rate of Rs. 10 per mensem each (240 × 10 × 12) .. .. | | 28,800 |
| (2) Expenditure in connection with the appointment of 8 Supervisors :— | | |
| (*a*) Pay of Supervisors at Rs. 35 per mensem each (8 × 35 × 12) ... .. | 3,360 | |
| (*b*) Travelling allowance at the rate of Rs. 15 per mensem each (8 × 15 × 12) .. | 1,440 | |
| (*c*) Pay of 8 peons on Rs. 15 per mensem each (8 × 15 × 12) .. .. | 1,440 | |
| (*d*) Contingencies at Rs. 2 per mensem (8 × 2 × 12) .. .. .. | 192 | |
| (*e*) Supervision of female schools .... | 500 | |
| | | 6,932 |
| (3) Contingencies at the rate of Rs. 5 per mensem per school (200 × 5 × 12) .. .. | | 12,000 |
| (4) Grain Compensation allowance .. .. | | 200 |
| (5) Expenditure on the replacement of lamps, slates, slate-pens, books, etc. and additional stock .. | | 1,500 |
| (6) Unforeseen expenditure ... .. | | 600 |
| Total recurring .. | | Rs. 50,032 or Rs. 50,000 in round figure. |

ITEM 31.—Scholarships for Muslim students for encouraging them to take to technical education.

| | | | |
|---|---|---|---|
| Recurrent | Rs. 540 | Non-recurrent .. | Nil. |
| Total | „ 540 | Ultimate annual recurrent .. | Rs. 1,980 |

REMARKS:—With a view to encourage Muslim students to take to technical education in larger number, it is proposed to create for them two scholarships of the value of Rs. 30 per mensem each tenable for three years for the graduate course of B.E. The scholarships will be available for any course whether Mechanical or Electrical Engineering. The institution of these scholarships will be temporary for five years in the first instance after which the position will be reviewed whether these scholarships should be brought on a permanent basis.

ITEM 32.—Stipends to Engineering Graduates for receiving practical training.

| | | | |
|---|---|---|---|
| Recurrent | Rs. 880 | Non-recurrent .. | Nil. |
| Total | ,, 880 | Ultimate annual recurrent .. | Rs. 1,920 |

REMARKS :—It is proposed to award every year two stipends of Rs. 40 each per mensem to students who graduate in the Mechanical or Electrical Engineering course from the N. E. D. Engineering College, Karachi, for receiving practical training at any of the workshops approved by the Director of Public Instruction, Sind. The stipends will be tenable for two years.

ITEM 33.—Continuance of the posts of Physical Instructor and his peon at the Training College for Men, Hyderabad.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 1,244 | Non-recurrent .. | Nil. |
| Total .. | ,, 1,244 | Ultimate annual recurrent. | Rs. 1,628 |

REMARKS:—The post of a physical instructor was created temporarily in the Training College for Men, Hyderabad, during the year 1940-41, to give the primary teachers undergoing training in the College, a course of instruction in physical culture also. The instructor is given a peon. It is now proposed to make these posts permanent. The provision required for the next year is Rs. 1,244 as detailed below :—

| | | |
|---|---|---|
| Physical Instructor at Rs. 70 per mensem in the scale of Rs. 70-5/2—90—E.B.—5—125 .. .. | Rs. | 840 |
| One peon on Rs. 16 per mensem .. .. | ,, | 192 |
| Medical supervision and examination .. .. | ,, | 100 |
| Contingencies .. .. .. | ,, | 100 |
| Grain Compensation allowance .. .. | ,, | 12 |
| Total .. | Rs. | 1,244 |

ITEM 34.—Creation of additional staff for the Office of the Inspectress of Girls Schools, Sind.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 1,080 | Non-recurrent ... | Nil. |
| Total ... | ,, 1,080 | Ultimate annual recurrent. | Rs. 1,850 |

REMARKS :—In order to assist the Inspectress of Girls Schools in Sind in her duties of general administration, inspection and annual inspections and to cope with the increase in clerical work, a post of Lady Supervisor in the grade of Rs. 45—5—115—E.B.—5—145—E.B.—6—175 and that of a clerk in the grade of Rs. 25—5/2—55 have, with the approval of the Legislature, been created up to 28th February 1942 in the first instance. It is now proposed to make these posts permanent.

Pay of Establishment—

| | | |
|---|---|---|
| Pay of Lady Supervisor .. ... ... | Rs. | 570 |
| Pay of Clerk .. ... ... ... | ,, | 360 |
| House rent and other allowances ... ... | Rs. | 150 |
| Total .... | Rs. | 1,080 |

| | | | |
|---|---|---|---|
| Grand Total—37.—Education .. | Recurrent .. | Rs. | 76,144 |
| | Non-Recurrent ... | ,, | 2,350 |

## 38.—MEDICAL.

ITEM 35.—Appointment of one Sind Medical Service Class II Officer, one Sind Subordinate Medical Service Officer and one Lady Sind Subordinate Medical Service Officer at the Civil Hospital, Karachi.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 3,600 | Non-recurrent ... | Nil. |
| Total ... | „ 3,600 | Ultimate annual recurrent ... | Rs. 7,476 |

REMARKS:—There has been an all round increase in the work at the Civil Hospital, Karachi. In order to enable doctors to give greater attention to patients, it is proposed to augment the existing staff, by one Sind Medical Service Officer, one male Sind Subordinate Medical Officer, and one Lady Doctor.

The details of the extra cost during the next year for 11 months are given below:—

| | | |
|---|---|---|
| Pay of establishment— | | |
| Pay of Class II Officer at Rs. 150 per mensem, in the grade of Rs. 170—10—250—E.B.—15—400 (Probationers Rs. 150). | Rs. 1,650 | |
| Pay of Sind Subordinate Medical Service Officer at Rs. 50 per mensem in the grade of Rs. 60—5—170 (Probationers Rs. 50) ... | „ 550 | |
| Pay of Lady Sind Subordinate Medical Service Officer at Rs. 60 per mensem, in the grade of Rs. 60—5—170 ... | „ 660 | |
| | | Rs. 2,860 |
| Allowances, Honoraria, etc.— | | |
| Karachi local allowance to the Sind Medical Service Officer. | Rs. 110 | |
| House rent allowance to 2 Sind Subordinate Medical Services Officers at Rs. 25 each ... | „ 550 | |
| Karachi local allowance to 2 Sind Subordinate Medical Service Officers at Rs. 3-12 each ... | „ 82-8 | |
| | | Rs. 742-8 |
| | Total | Rs. 3,602-8 |
| | | or Rs. 3,600 in round. |

ITEM 36.—Appointment of 5 more probationer Nurses, one additional cook and a grant of Rs. 500 for furniture, for the Karachi Civil Hospital Aid and Nursing Association, Karachi.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 1,570 | Non-recurrent ... | Rs. 500 |
| Total ... | „ 2,070 | Ultimate annual recurrent ... | „ 1,860 |

REMARKS:—Owing to the increase in the number of beds at the Civil Hospital, Karachi, and also to maintain the prescribed ratio of 1 Nurse for attendance on 5 beds, it is proposed to sanction five posts of probationer Nurses. The additional expenditure to Government during the next year will be Rs. 1,570 as shown below:—

| | |
|---|---|
| Pay of establishment— | |
| Pay of one probationer nurse at Rs. 15 per mensem ... | Rs. 165 |
| Uniform allowance at Rs. 4 per mensem ... | „ 44 |
| Dhobi allowance at Rs. 4 per mensem ... | „ 44 |
| Messing allowance of Rs. 30 per mensem ... | „ 330 |
| Expenditure in respect of 1 probationer Nurse ... | Rs. 583 |
| Expenditure in respect of 5 Nurses ... | Rs. 2,915 |
| Pay of one cook at Rs. 20 per mensem ... | Rs. 220 |
| Total ... | Rs. 3,135 |
| Government share ½ the expenditure ... | „ 1,567-8 |
| say | Rs. 1,570 |
| *Non-recurrent.* | |
| Grant for purchase of furniture ... | Rs. 1,000 |
| Government share ... | „ 500 |

ITEM 37.—Appointment of 8 more ward servants and one peon at the Civil Hospital, Karachi.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 2,206 | Non-recurrent ... | Nil. |
| Total ... | „ 2,206 | Ultimate annual recurrent ... | Rs. 2,200 |

REMARKS:—The number of ward servants at the Civil Hospital, Karachi, is found to be insufficient and is not in accordance with the sanctioned scale of one ward servant for six patients. It is therefore proposed to appoint 8 more ward servants. The necessity for an extra peon is also felt, and it is proposed to appoint one.

The extra cost on this account during the next year for 11 months is about Rs. 2,206 as detailed below :—

| | | | |
|---|---|---|---|
| Pay of establishment— | | | |
| 8 ward servants at Rs. 18 per mensem each ... | ... Rs. | 1,584 | |
| One peon at Rs. 16 per mensem ... ... | ... " | 176 | |
| | | | Rs. 1,760 |
| Allowances, Honoraria, etc.— | | | |
| Compensatory allowance to ward servants at Rs. 3-11 | ... Rs. | 237 | |
| Compensatory allowance to peon ... | ... " | 22 | |
| Grain compensation allowance to ward servant | ... " | 176 | |
| Grain compensation allowance to peon ... | ... " | 11 | |
| | | | Rs. 446 |
| | Total ... | | Rs. 2,206 |

ITEM 38.—Grant-in-aid to the Countess of Dufferin's Fund, Sind Provincial Council.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Rs. 4,000 | Non-recurrent | ... | Nil. |
| Total | ... " 4,000 | Ultimate annual recurrent | ... | Rs. 4,000 |

REMARKS:—The Sind Provincial Council of the Countess of Dufferin's Fund is trying to improve the facilities for women's medical aid throughout the Province. A non-recurrent grant-in-aid of Rs. 4,000 for each of the years 1940-41 and 1941-42 was sanctioned for this institution with the approval of the Assembly. This institution deserves financial aid, and it is proposed to give it a grant of Rs. 4,000 annually.

ITEM 39.—Grant-in-aid to the Henderson Blind Relief Association, Mirpurkhas.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Rs. 4,000 | Non-recurrent | ... | Nil. |
| Total | ... " 4,000 | Ultimate annual recurrent | ... | Rs. 4,000 |

REMARKS.—The Association is doing very valuable work for the relief of poor persons afflicted with eye diseases, and with the approval of the Assembly a non-recurring grant-in-aid of Rs. 4,000 was sanctioned during the three years commencing from 1939-40. As it is considered necessary to encourage the Association it is proposed to give the grant annually.

ITEM 40.—Appointment of additional staff for Civil Hospitals.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Rs. 1,683 | Non-recurrent | ... | Nil. |
| Total | ... " 1,683 | Ultimate annual recurrent | ... | Rs. 1,716 |

REMARKS :—In order to give greater attention and facilities to patients in the Civil Hospitals at Larkana, Dadu, Jacobabad and Nawabshah, it is proposed to appoint the following additional staff at a cost of Rs. 1,683, as shown below :—

| | | |
|---|---|---|
| Larkana— | | |
| 1 male ward servant at Rs. 15 per mensem .. | Rs. | 165 |
| 2 female ward servants at Rs. 15 per mensem each .. | " | 330 |
| 1 male sweeper at Rs. 14 per mensem .. .. | " | 154 |
| Dadu— | | |
| 2 female ward servants at Rs. 14 per mensem each .. | " | 308 |
| 1 male sweeper at Rs. 13 per mensem .. .. | " | 143 |
| Jacobabad— | | |
| 1 male ward servants at Rs. 15 per mensem .. | " | 165 |
| 1 male sweeper at Rs. 13 per mensem .. .. | " | 143 |
| Nawabshah— | | |
| 1 male ward servant at Rs. 15 per mensem .. | " | 165 |
| Grain compensation allowance .. .. | " | 110 |
| Total .. | Rs. | 1,683 |

ITEM 41.—Grants-in-aid to local and municipal dispensaries.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 11,750 | Non-recurrent ... | Nil. |
| Total ... | „ 11,750 | Ultimate annual recurrent... | Rs. 11,750 |

REMARKS:—In order to encourage local bodies to afford proper medical relief to poor people in the rural areas, it is proposed to give grants-in-aid to the following dispensaries at the rates shown against them:—

DETAILS.

*Karachi district*

| | | |
|---|---|---|
| Ghorabari ... ... ... ... | Rs. 500 | |
| Malir ... ... ... ... | „ 500 | |
| Kharochan ... ... ... ... | „ 500 | |
| | | Rs. 1,500 |

*Hyderabad district.*

| | | |
|---|---|---|
| Women's Hospital and Maternity Home, Matiari ... | Rs. 500 | |
| District Local Board Dispensary, Tando Ghulamali . | „ 1,000 | |
| | | Rs. 1,500 |

*Larkana district.*

| | | |
|---|---|---|
| MacLachlan Female Dispensary, Kambar ... | Rs. 1,000 | |
| Women's Dispensary, Ratodero ... ... | „ 1,000 | |
| | | Rs. 2,000 |

*Sukkur district.*

| | | |
|---|---|---|
| Mrs. J. R. Hood Maternity Home, Garhi Yasin ... | Rs. 500 | |
| Maternity Home, Mirpur Mathelo ... .... | „ 250 | |
| | | Rs. 750 |

*Thar Parkar district.*

| | | |
|---|---|---|
| Maternity Home, Mirpurkhas ... ... | Rs. 2,000 | |
| Female Dispensary, Tando Jan Mahomed ... | „ 800 | |
| Female Dispensary, Mirpurkhas ... ... | „ 1,200 | |
| | | Rs. 4,000 |

*Dadu district.*

| | | |
|---|---|---|
| Pat Gul Mahomed ... ... ... | Rs. 1,000 | |
| Talti ... ... ... ... | „ 1,000 | |
| | | Rs. 2,000 |
| | Total ... | Rs. 11,750 |

ITEM 42.—Grant-in-aid to Poor Patients' Relief Society, Karachi.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 1,000 | Non-recurrent ... | Nil. |
| Total ... | „ 1,000 | Ultimate annual recurrent ... | Rs. 1,000 |

REMARKS:—The Poor Patients' Relief Society, Karachi, is doing useful work in rendering assistance by supplying small amounts of money, clothes, medicines, etc. to poor patients and deserves financial aid from Government. It is, therefore, proposed to give it an annual grant-in-aid of Rs. 1,000.

ITEM 43.—Grant-in-aid to the College of Dentistry, Karachi.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 500 | Non-recurrent .. | Nil. |
| Total .. | „ 500 | Ultimate annual recurrent .. | Rs. 500 |

REMARKS:—The College of Dentistry, Karachi, which is the only institution of its kind in Sind, has been receiving a recurrent grant-in-aid of Rs. 500 per annum from Government since 1939-40. The Dental Hospital attached to the College gives free dental relief to poor patients and undertakes free dental examination and treatment of all school children attending the various municipal schools in the City. The Dental Hospital also serves the poor patients of the Civil Hospital, Karachi, the Lady Dufferin Hospital, Karachi, Manora Port Trust Dispensary, Municipal Schools, Ida Rieu Blind School and various other charitable institutions. The College of Dentistry is therefore fulfilling a great need and deserves Government assistance. It is, therefore, proposed to increase the present grant-in-aid by Rs. 500, *i.e.*, to give the College a recurrent grant-in-aid of Rs. 1,000 per annum from next year.

| | | |
|---|---|---|
| **Grand Total—38.—Medical** ... | **Recurrent ...** | **Rs. 30,309** |
| | **Non-recurrent ...** | **„ 500** |

## 39.—PUBLIC HEALTH.

ITEM 44.—Conversion of the existing temporary posts in the Office of the Consulting Public Health Engineer to Government of Sind into permanent ones.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Rs. 2,037 | Non-recurrent | ... ... | Nil. |
| Total | ... „ 2,037 | Ultimate annual recurrent ... | | Rs. 2,196 |

REMARKS :—On the separation of Sind, Government had to make its own arrangements for the administration of matters relating to Public Health Engineering and the Executive Engineer, Karachi Buildings Division, was appointed as a Consulting Public Health Engineer to Government in addition to his own duties. The following staff was sanctioned for the work in connection with the public health matters.

1 Clerk in the grade of Rs. 70—5—95 plus Karachi Local Allowance.

1 Clerk in the grade of Rs. 25—5/2—50—E.B.—5/2—65 plus Karachi Local Allowance.

1 Tracer in the grade of Rs. 25—2—55—3—70.

1 Peon.

2. The services of one clerk in the grade of Rs. 70—5—95, one tracer, one peon have been continued from time to time, together with the temporary post of the Consulting Public Health Engineer to Government, since 1936. As it is considered that the present temporary establishment, *viz.*, one clerk, one tracer and one peon, will be necessary whether the Office of the Consulting Public Health Engineer to Government is made a separate unit or is made to work in conjuction with the Office of the Executive Engineer, Karachi Buildings Division, as at present, it is proposed to make the establishment permanent. The necessary provision will then be shown as a recurrent charge from the year 1942-43.

| | | |
|---|---|---|
| 1 Clerk (working against the grade of Rs. 70—5—95) at Rs. 65 per mensem .. ... .. | Rs. | 780 |
| 1 Tracer (in the time-scale of Rs. 25—2—55—3—70) at Rs. 61 per mensem plus provision of Rs. 9 for increments .. .. ... .. | „ | 741 |
| 1 Peon at Rs. 16 per mensem .. .. | „ | 192 |
| Provision for Karachi Local Allowance, Grain Compensation Allowance and House rent Allowance for the above establishment .. .. ... | „ | 324 |
| Total .. | Rs. | 2,037 |

ITEM 45.—Two appointments of Inspectors of Sanitation and Vaccination.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Rs. 2,926 | Non-recurrent | ... | Nil. |
| Total | ... „ 2,926 | Ultimate annual recurrent | ... | Rs. 3,948 |

REMARKS:—The provisions of the Bombay District Vaccination Act, 1892, have been made applicable to all the municipal towns and are being extended gradually to Sanitary and Notified Area Committees situated at the taluka headquarters. It has therefore become very difficult for the permanent staff of five Sanitary Inspectors to supervise 7 districts including their municipal towns and taluka headquarters and also to attend exhibitions and fairs in addition. Besides, great difficulty is experienced at times of epidemics such as cholera etc., due to

want of adequate staff. Hence it is proposed to create two permanent appointments of Inspectors. The cost during the next year for 11 months will be about Rs. 2,926 as shown below:—

| | | | |
|---|---|---|---|
| Pay of Establishment— | | | |
| 2 Sanitary Inspectors at Rs. 70 in the grade of Rs. 70—5/2—90—3—135 ... .. | Rs. | 1,540 | |
| 2 Peons at Rs. 15 per mensem ... ... | " | 330 | Rs. 1,870 |
| Allowances, Honoraria, etc.— | | | |
| Permanent Travelling allowance to Sanitary Inspectors at Rs. 40 per mensem each ... | Rs. | 880 | |
| Permanent Travelling Allowance to Peons at Rs. 7 per mensem each ... ... ... | " | 154 | |
| Grain Compensation Allowance to Peons ... | " | 22 | Rs. 1,056 |
| | | Total .... | Rs. 2,926 |

ITEM 46.—Grant-in-aid to Maternity Homes and Centres run by District Local Boards.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 8,144 | Non-recurrent ... | Nil |
| Total | ... " 8,144 | Ultimate annual recurrent ... | Rs. 9,720 |

REMARKS :—In order to encourage the District Local Boards and Local Bodies to open more maternity homes and centres and thereby provide the much needed relief and assistance in maternity cases which would otherwise be handled by untrained dais with attendant risks specially in rural areas, it is proposed to give a grant-in-aid to the extent of one-third of the actual expenditure incurred by local bodies on such Homes or Centres. The estimated expenditure during the year 1942-43 is as shown below :—

MATERNITY HOMES.

*Recurring.*

| | | |
|---|---|---|
| *Mid-wife—* | | |
| Grade Rs. 40—5/2—70 at Rs. 40 per mensem ... | Rs. | 480 |
| *Trained Dai—* | | |
| Grade Rs. 25—2—31 at Rs. 25 per mensem ... | " | 300 |
| *Peon—* | | |
| Pay Rs. 12 per mensem ... ... ... | " | 144 |
| *Part-time sweeper—* | | |
| Pay Rs. 5 per mensem ... ... ... | " | 60 |
| Total ... | Rs. | 984 |
| Government grant-in-aid at 1/3rd ... ... | Rs. | 328 |
| 14 Maternity Homes ... ... ... | " | 4,592 |

MATERNITY CENTRES.

| | | |
|---|---|---|
| *Trained Dai—* | | |
| Grade Rs. 25—2—31 at Rs. 25 per mensem .. | Rs. | 300 |
| *Peon—* | | |
| Pay Rs. 12 per mensem ... .. ... | " | 144 |
| Total | Rs. | 444 |
| Government grant-in-aid at 1/3rd ... | Rs. | 148 |
| 24 Maternity Centres .... ... .. | Rs. | 3,552 |
| Total grant-in-aid ... | Rs. | 8,144 |

ITEM 47.—Public Health Propaganda.

| | | | | | |
|---|---|---|---|---|---|
| Recurrent | .... Rs. | 4,260 | Non-recurrent | ... Rs. | 4,000 |
| Total | ... ,, | 8,260 | Ultimate annual recurrent | ... ,, | 5,160 |

REMARKS:—The need for Public Health Propaganda is keenly felt in this Province, specially in rural areas and small towns. The object of the propaganda is to educate the public in the elements of personal hygiene, cleanliness of their homes and villages, and the prevention of epidemic diseases such as cholera, plague and small-pox. The following staff will be needed for the purpose, and it is proposed to entertain it on a temporary basis in the first instance. The expenditure during 9 months of 1942-43 will amount to Rs. 8,269 as shown below:—

| | | |
|---|---|---|
| 1 Demonstrator in the grade of Rs. 70—5/2—90—3—135 at Rs. 70 (70×9) ... ... ... | Rs. | 630 |
| Karachi local allowance to the Demonstrator at Rs. 10 per mensem (10×9) ... ... ... | ,, | 90 |
| 1 Mechanic at Rs. 30 per mensem in the scale of Rs. 30—1—45. (30×9) .... ... ... | ,, | 270 |
| Karachi local allowance to the Mechanic at Rs. 5 per mensem (5×9) ... ... ... | ,, | 45 |
| 1 Peon on Rs. 16 per mensem (16×9) ... ... | ,, | 144 |
| House rent and Karachi local allowance at Rs. 6 per mensem to the peon (6×9) ... ... ... | ,, | 54 |
| Travelling allowance of the staff ... ... ... | ,, | 1,500 |
| Contingencies ... ... ... ... | ,, | 1,500 |
| Grain compensation allowance ... ... ... | ,, | 27 |
| Appliances, etc.— | | |
| 1 Generator ... ... ... ... | | |
| 1 Projector ... ... ... ... | | |
| Amplifier, Loud Speaker, Microphones ... ... | | |
| Gramophone ... ... ... .... | Rs. | 4,000 |
| Films ... ... ... ... ... | | |
| Miscellaneous (Boards, Switches, etc.) ... ... | | |
| Model, charts, leaflets and slides ... ... ... | | |
| Articles of dead-stock ... ... ... | | |
| Total ... | Rs. | 8,260 |

NOTE.—As it will take some time to purchase instruments, etc., provision for 9 months only is being made.

| | | | |
|---|---|---|---|
| Grand Total—39.—Public Health .. | Recurrent .. | Rs. | 17,367 |
| | Non-recurrent .. | ,, | 4,000 |

## 40.—AGRICULTURE.

ITEM 48.—Scheme for canning and preserving fruits.

| | | | |
|---|---|---|---|
| Recurrent .. Rs. | 1,720 | Non-recurrent ... Rs. | 1,700 |
| Total .. „ | 3,420 | Ultimate annual recurrent „ | 1,740 |

REMARKS:—The problem of canning and preserving fruits and vegetables has assumed considerable importance in this Province specially in war time. Some preliminary work has already been done in this connection at the Government Fruit Farm, Mirpurkhas, but due to inadequate equipment, experimental work has not been undertaken on the preservation of fruit products and the manufacture and storage of tinned and bottled fruits, juices, etc. It has, however, been considered desirable to encourage private enterprise to develop the canning industry as a cottage industry with the trained officials of the Agricultural Department offering assistance in the shape of expert technical advice. With this end in view it is necessary to fit up a laboratory with requisite equipment and apparatus so as to (i) provide facilities for private enterprise to test samples of their products, (ii) train men of private firms in the industry and (iii) do research as also small scale manufacturing including dehydration of the produce of Government Farms. The following provision is required for the year 1942-43 :—

L.—Other charges.

L.-(6) Scheme for canning and preserving fruits :—

Contingencies—

Non-recurrent—

| | | | |
|---|---|---|---|
| Purchase of Books ... ... Rs. | 200 | | |
| Purchase of Apparatus ... „ | 1,500 | | |
| | | Rs. | 1,700 |

Recurrent—

| | | | |
|---|---|---|---|
| One cooly at Rs. 20 per mensem for 11 months ... ... Rs. | 220 | | |
| Cost of Chemicals and other materials ... ... „ | 1,500 | | |
| | | Rs. | 1,720 |
| | | Total Rs. | 3,420 |

ITEM 49.—Appointment of addititional kamgars for district agricultural propaganda.

| | | | |
|---|---|---|---|
| Recurrent ... Rs. | 8,100 | Non-recurrent ... | Nil. |
| Total .... „ | 8,100 | Ultimate annual recurrent Rs. | 10,800 |

REMARKS:—The kamgar staff in the Agricultural Department is mainly employed for propaganda work. Their services are utilised for demonstration work in the villages, cultivation of experimental plots on the fields of zamindars and training of haris to adopt improved methods evolved by the Agricultural Department. For some time past there has been increasing demand from the public for the services of kamgars and it has been found that the present sanctioned strength is unable to cope with it. The various District Agricultural Committees, the Provincial Board of Agriculture and also the Re-organisation Committee have recommended the increase in the kamgar staff. It is, therefore, proposed that the 61 talukas should be distributed from the point of view of irrigation into 27 Barrage talukas, 11 partly Barrage talukas and 23 non-Barrage talukas and to fix the strength of kamgars on the basis of approximately 3 for every two Barrage talukas, one for each partly Barrage taluka and one for each non-Barrage taluka. At present 52 kamgars are available for propaganda work. Accordingly 21 additional kamgars are required. The following provision is made in the estimates for the year 1942-43 :—

C—Subordinate and Expert Staff.

C—(2) Pay of Establishment—

Temporary Establishment—

| | |
|---|---|
| 21 kamgars at Rs. 25 per mensem in the grade of Rs. 25—25—1—40 for 11 months. ... Rs. | 5,775 |
| C—(3) Allowances, Honoraria, etc.— Travelling allowance ordinary 21×10×11 ... ... „ | 2,310 |
| Total ... Rs. | 8,085 |
| or in round figure ... Rs. | 8,100 |

ITEM 50.—Opening of Grading Stations for grading of Mangoes, Rice and Flour.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 2,660 | Non-recurrent ... | Nil. |
| Total ... | „ 2,660 | Ultimate annual recurrent ... | Rs. 2,730 |

REMARKS:—After carrying out a survey of the principal agricultural commodities which is the first stage of work it is necessary to take up the next stage of actual development of marketing in order to secure better prices. The stage of development has also been initiated by schemes such as the grading of citrus and other fruits and of hides. To continue and accelerate this work, eight Grading Stations for grading of rice, flour and mangoes are proposed to be started next year. Rice grading work will be done at one centre in the Hyderabad district and at two centres in Larkana district. The grading of flour will be done at two centres, one in Karachi and the other at Sukkur. Mango grading work will be done at Matli, Larkana and Tharushah. In Sind about 14,000 acres are under mango cultivation and the yield is about 800,000 maunds. As the quality of Sind mangoes is comparatively poor, better prices can be secured only by grading mangoes and showing the method to producers as to how to grade them. The following provision is required for the year 1942-43:—

*I.—Scheme for the improvement of Agricultural Marketing in Sind.*

1. *Mango Grading Stations*—

| | | |
|---|---|---|
| Pay of Establishment— | | |
| 3 Recorders at Rs. 30 per mensem each for 3 months ... ... | Rs. 270. | |
| 3 Muccadams at Rs. 25 per mensem each for 3 months ... ... | „ 225 | Rs. 495 |
| *Allowances, Honoraria, etc*— | | |
| Grain Compensation Allowance ... ... | | „ 36 |
| *Contingencies*— | | |
| Supplies and Services ... ... ... | | „ 375 |
| | | Rs. 906 |

2. *Flour Grading Stations*—

| | |
|---|---|
| Two Recorders at Rs. 30 per mensem each for 11 months | Rs. 660 |
| *Allowances and Honoraria*— | |
| Conveyance allowance at Rs. 3 per mensem to the Recorder at Karachi .... ... ... | „ 33 |
| Grain Compensation Allowance ... .... | „ 44 |
| | Rs. 77 |
| *Contingencies*— | |
| Office expenses and miscellaneous .... ... | Rs. 400 |
| | Rs. 1,137 |

3. *Rice Grading Stations*—

| | |
|---|---|
| Pay of establishment— | |
| Three Recorders at Rs. 30 per mensem each for 4 months | Rs. 360 |
| *Allowances and Honoraria*— | |
| Conveyance allowance at Rs. 3 per mensem for two Recorders for Larkana District ... ... | „ 24 |
| Grain Compensation Allowance ... .... | „ 24 |
| Contingencies ... ... ... ... | „ 210 |
| | Rs. 618 |
| Total ... | Rs. 2,661 |
| Rounded to .... | „ 2,660 |

ITEM 51.—Scheme for research on Desert Farming and fodder tree cultivation.

Recurrent ... Rs. 11,300 Non-recurrent .. .. Rs. 3,750

Total ... „ 15,050 Ultimate annual recurrent ... „ 12,800

REMARKS:—The desert tract of Thar Parkar District is the home of one of the best breeds of cattle known as Thari breed and also of camels, goats and sheep. A large number of good cattle, a great quantity of superior wool and cottage industry products, such as blankets, are annually exported to various parts of India. This tract, though it receives the heaviest rainfall in Sind, faces frequent famines. Government therefore desire to investigate agricultural needs of this tract and with the assistance of the Imperial Council of Agricultural Research propose to start a scheme for desert farming from 1st April 1942 with the object of improving the economic condition of the people in this tract whose sole means of livelihood is cattle, which perish in large numbers during famines.

The experiment will be conducted at a Central Station to be established at Mithi or Islamkot, with an area of about 200 acres.

The statement of expenditure involved is given below:—

| Staff Particulars. | Grade. | Amount required. | | | | Total | Total of column 4 | Remarks. |
|---|---|---|---|---|---|---|---|---|
| | | First year. | Second year. | Third year. | Fourth year. | | | |
| | | Rs. | Rs. | Rs. | Rs. | Rs. | Rs. | |
| *A.—Non-recurring.—* | | | | | | | | |
| Meteorological Observatory | .... | .. | .. | .. | .. | 1,000 | | |
| Equipment and Furniture.. | .... | .. | .. | .. | .. | 2,750 | | |
| Buildings .. | .... | .. | .. | .. | .. | 5,200 | 8,950 | |
| *B.—Recurring.—* | | | | | | | | |
| 1 Soil Physicist .. | 170—10—250 E. B. 15—400 | 3,000 | 3,180 | 3,360 | 3,540 | 13,080 | | Starting pay Rs. 250 |
| 1 Graduate Assistant .. | 110—8—150 | 1,320 | 1,416 | 1,512 | 1,608 | 5,856 | | |
| 1 Clerk .. | 25—5/2—55 | 300 | 300 | 360 | 360 | 1,320 | | |
| 1 Jamadar .. | 25—1—30 | 300 | 312 | 324 | 336 | 1,272 | | |
| 1 Laboratory Attendant.. | 18 | 216 | 216 | 216 | 216 | 864 | | |
| 1 Peon .. | 16 | 192 | 192 | 192 | 192 | 768 | | |
| Contingencies .. | .... | 6,000 | 6,000 | 6,000 | 6,000 | 24,000 | | |
| Travelling allowances .. | .... | 500 | 500 | 750 | 750 | 2,500 | 49,660 | |
| | | | | | Grand | Total .. | 58,610 | |
| | | | | | | or Rs. .. | 58,600 | |

Provincial Government's share—Rs. 23,003 or Rs. 23,000. Share of the Imperial Council of Agricultural Research (2/3rd of the cost excluding building). Rs. 35,607 or Rs. 35,600.

Out of the total estimated cost of the scheme *viz.* Rs. 58,600 spread over a period of 4 years the Council will contribute a sum of Rs. 35,600, being 2/3rd of the cost, excluding the cost of buildings amounting to Rs. 5,200 approximately which is to be borne entirely by the Government. The total cost to be borne by Government will be about Rs. 23,000 during the four years. For the purpose of accounting, the entire expenditure will be chargeable to the provincial revenues and the contribution received from the Council credited as receipts. The follow-

ing provision has accordingly been made in the budget estimate for the year 1942-43:—

*F.-Agricultural Experiments and Research.*

*Non-recurrent*—

| | | |
|---|---|---|
| Meteorological Observatory .. | Rs. 1,000 | |
| Equipment and furniture .. | ,, 2,750 | .. Rs. 3,750 |

*Recurrent.*

*Pay of Officer*—

| | | |
|---|---|---|
| 1 Soil Physicist Rs. 170—400 at Rs. 250 per mensem. Starting pay Rs. 250×11.. .. .. | | .. Rs. 2,750 |

Temporary Establishment—

| | | |
|---|---|---|
| 1 Graduate Assistant, II Grade, Rs. 110—8—150 at Rs. 110 per mensem .. .. | Rs. 1,210 | |
| 1 Clerk in the scale of Rs. 25—5/2—55 at Rs. 30 per mensem 30×11.. .. .. | ,, 330 | |
| 1 Jamadar in the scale of Rs. 25-1—30 at Rs. 25 per mensem 25×11 .. .. | ,, 275 | |
| 1 Peon at Rs. 16 per mensem 16×11 .. .. | ,, 176 | .. Rs. 1,991 |

Contingencies—

| | | |
|---|---|---|
| Maintenance of live-stock .. | ,, 1,400 | |
| Laboratory expenditure on chemicals, glass apparatus, cloth bags for soil samples and other miscellaneous expenditure .. .. | ,, 1,500 | |
| Bunding and special operations .. .. | ,, 1,200 | |
| Cultivation charges, field labour .. .. | ,, 1,300 | |
| Miscellaneous office expenses | ,, 600 | .. Rs. 6,000 |
| Travelling allowance .... | Rs. 500 | |
| Grain Compensation Allowance | ,, 55 | ... Rs. 555 |
| | Total recurrent ... | ,, 11,296 |
| | or ... | ,, 11,300 |
| | Total .... | Rs. 15,050 |

ITEM 52.—Scholarships to Sindhi Muslims for post-graduate course in Agriculture.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 550 .. | Non-recurrent .. | Nil. |
| Total .. | ,, 550 .. | Ultimate annual recurrent .. | Rs. 600 |

REMARKS:—It has been observed that due to educational backwardness, it is usually difficult to secure the services of Sindhi-Muslims with technical qualifications whenever such posts are required to be filled. The result is that the Muslim community which is the majority community in this Province does not get its due share in the Provincial services. With a view to overcoming this difficulty it is necessary to provide them with some facilities for higher education in the nature of scholarships. So far as the Agricultural Department is concerned it is considered that it would be sufficient to sanction every alternate year one scholarship of the value of Rs. 50 per mensem for a two years post-graduate course in Agriculture. The following provision is therefore required during the year 1942-43:—

Scholarship for post-graduate course in Agriculture at Rs. 50 per mensem for 11 months .. .. Rs. 550

ITEM 53.—Rat-killing operations in Karachi district (except Karachi taluka), Umarkot taluka of Thar Parkar district and Lar Division of Hyderabad district.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil | Non-recurrent .. | Rs. 36,900 |
| Total .. | Rs. 36,900 | Ultimate annual recurrent. | Nil. |

REMARKS:—The rat-killing operations which were carried out during the year 1941-42 in Karachi district (except Karachi taluka), Umarkot taluka of Thar Parkar district and Lar Division of Hyderabad district on a scale larger than in the previous years have again yielded satisfactory results but it is found that the pest is still prevalent in these areas and causing considerable damage. In the Umarkot taluka of the Thar Parkar district the pest is in existence for all the year round. It has therefore been considered necessary to continue these operations during the year 1942-43 as well, on a still larger scale so that the pest may be eradicated more quickly.

The details of the provision required are as under:—

KARACHI DISTRICT (TATTA AND SHAH BUNDER).

| | | |
|---|---|---|
| 7 Overseers at Rs. 40 per mensem each for 6 months .. .. .. | Rs. 1,680 | |
| Travelling Allowance .. .. | ,, 1,200 | |
| 7 Jamadars for 6 months at Rs. 20 per mensem each .. .. ... | ,, 840 | |
| 70 Coolies for 4 months at Rs. 15 per mensem each .. .. .. | ,, 4,200 | |
| Purchase of poison .. .. | ,, 1,250 | |
| Miscellaneous .. .. .. | ,, 200 | |
| Reward for killing rats by hand .. | ,, 1,500 | |
| | | Rs. 10,870 |

HYDERABAD DISTRICT (1) BADIN AND GUNI TALUKAS.

| | | | |
|---|---|---|---|
| 2 Overseers at Rs. 40 per mensem each for 6 months .. .. .. | Rs. | 480 | |
| Travelling Allowance .. .. | ,, | 360 | |
| 3 Jamadars at Rs. 20 per mensem each for 6 months .. .. .. | ,, | 360 | |
| 30 Coolies at Rs. 15 per mensem each for 4 months .. .. .. | ,, | 1,800 | |
| Purchase of poison .. .. | ,, | 1,250 | |
| Miscellaneous .. .. .. | ,, | 250 | |
| Reward for killing rats by hand .. | ,, | 500 | |
| | | | Rs. 5,000 |

(2) TANDO BAGO TALUKA.

| | | | |
|---|---|---|---|
| 1 Overseer for 6 months at Rs. 40 per mensem .. .. .. | Rs. | 240 | |
| 1 Jamadar for 6 months at Rs. 25 per mensem .. .. .. | ,, | 150 | |
| 24 Coolies for 6 months at Rs. 18 per mensem each .. .. .. | ,, | 2,592 | |
| Travelling Allowance .. .. | ,, | 200 | |
| Purchase of poison 2,000 lbs. .. | ,, | 2,500 | |
| Purchase of 6 cyanogas pumps 6 × 100 .. | ,, | 600 | |
| Purchase of miscellaneous articles, etc. .. | ,, | 700 | |
| | | | Rs. 6,982 |

THAR PARKAR DISTRICT (UMARKOT TALUKA).

| | | | |
|---|---|---|---|
| 1 Overseer for 12 months at Rs. 40 per mensem .. .. .. | Rs. | 480 | |
| 2 Jamadars at Rs. 25 per mensem each for 12 months .. .. .. | ,, | 600 | |
| 24 Coolies for 12 months at Rs. 18 per mensem each .. .. .. | ,, | 5,184 | |
| Travelling Allowance .. .. | ,, | 360 | |
| Purchase of poison .. .. | ,, | 6,000 | |
| Purchase of pumps 12 × 100 .. .. | ,, | 1,200 | |
| Purchase of miscellaneous articles .. | ,, | 176 | |
| | | | Rs. 14,000 |
| | | Total .. | Rs. 36,852 |
| | | | or Rs. 36,900 |

Grand Total—40.—Agriculture .. { Recurrent ... Rs. 24,330
Non-recurrent. ,, 42,350 }

## 41.—VETERINARY.

ITEM 54.—Opening of two more Itinerating Veterinary Dispensaries.

| | | | | | |
|---|---|---|---|---|---|
| Recurrent | ... Rs. | 3,550 | Non-recurrent | ... Rs. | 500 |
| Total | ... ,, | 4,050 | Ultimate annual recurrent... | ,, | 4,756 |

REMARKS :—It is the policy of Government to open at least one itinerating veterinary dispensary in each of the 8 districts in the province to serve the agricultural classes and live-stock owners, who are unable to obtain any benefit from the veterinary dispensaries in the large towns. Two itinerating

veterinary dispensaries were opened in 1938-39, one at Ghotki in the Sukkur district, and the other at Diplo in the Thar Parkar district, two in 1940-41, one at Mirpur Sakro in the Karachi district and the other at Nasirabad in the Larkana district and two more are being opened in the current year, one at Badin in the Hyderabad district and the other at Moro in the Nawabshah district. In pursuance of this policy it is proposed to open two more dispensaries in the remaining two districts of Dadu and Upper Sind Frontier in 1942-43.

2. The Itinerating Veterinary Assistant Surgeons are required to tour for a number of days each month in order to treat cases of diseases, perform castrations, meet haris and live-stock owners and instruct them in the prevention and treatment of animal diseases.

3. The cost of this proposal for 11 months of 1942-43 will be as under:—

*Recurrent.*

| | | |
|---|---|---|
| Pay of Establishment— | | |
| 2 Veterinary Assistant Surgeons at Rs. 50 per mensem each in the scale of Rs. 50—4—90—5—125 ... ... | Rs. | 1,100 |
| 2 Peons at Rs. 14 per mensem each ... ... ... | " | 308 |
| | Rs. | 1,408 |
| Allowances, Honoraria, etc.— | | |
| Travelling allowance (ordinary) ... ... ... | Rs. | 800 |
| House rent and other allowances (Grain Compensation Allowance) | " | 22 |
| | Rs. | 822 |
| Contingencies— | | |
| Pay of inferior servants (2 bhishtis and 2 sweepers) at Rs. 5 per mensem each ... ... ... ... | Rs. | 220 |
| Service postage and telegrams ... ... ... | " | 100 |
| Medical stores, bazar medicines and miscellaneous expenditure for carriage of stores, etc. ... ... .. . | " | 1,000 |
| | Rs. | 1,320 |
| Total, Recurrent ... | Rs. | 3,550 |

*Non-recurrent.*

| | | |
|---|---|---|
| Cost of furniture and veterinary instruments ... ... | Rs. | 500 |
| Total ... | Rs. | 4,050 |

ITEM 55.—Creation of one additional post of Veterinary Inspector, Civil Veterinary Department, Sind.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 3,131 | Non-recurrent ... | Rs. 100 |
| Total ... | " 3,231 | Ultimate annual recurrent . | " 3,656 |

REMARKS:—Owing to expansion of the activities of the Veterinary Department in recent years, it is considered necessary to revive the post of Inspector which was abolished with effect from 1934-35 as a measure of economy. The number of veterinary dispensaries has now considerably increased and it is not possible for one Veterinary Inspector to carry out inspection of all the dispensaries satisfactorily. It is proposed to create an appointment of an additional Veterinary Inspector with effect from 1st April 1942. The cost for 11 months of 1942-43 will be as under:—

*Recurrent.*

| | | |
|---|---|---|
| Subordinate Establishment— | | |
| Pay of Establishment— | | |
| One Veterinary Inspector at Rs. 160 in the scale of Rs. 150—10—200 ... ... ... ... | Rs. | 1,760 |
| One peon at Rs. 17 per mensem ... ... ... | " | 187 |
| | Rs. | 1,947 |
| Allowances, Honoraria, etc.— | | |
| Travelling allowance (ordinary) ... ... ... | Rs. | 800 |
| House rent and other allowances, (House Rent Allowance at Rs. 2 per mensem and Grain Compensation Allowance at Rs. 2 per mensem to the peon) ... ... | " | 44 |
| | Rs. | 844 |

Contingencies—

| | | |
|---|---|---|
| Rents, rates and taxes (office rent at Sukkur, in case no Government building is available at Rs. 20 per mensem). | Rs. | 220 |
| Carriage of records ... ... ... ... | „ | 40 |
| Service postage and telegrams ... ... ... | „ | 40 |
| Other office expenses and miscellaneous ... ... | „ | 40 |
| | Rs. | 340 |
| Total, Recurrent ... | Rs. | 3,131 |

*Non-recurrent.*

| | | |
|---|---|---|
| Cost of furniture ... ... ... ... | Rs. | 100 |
| Total ... | Rs. | 3,231 |

ITEM 56.—Extension of the appointment of the Veterinary Investigation Officer.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 8,125 | Non-recurrent ... | Nil. |
| Total ... | „ 8,125 | Ultimate annual recurrent. | Rs. 8,956 |

REMARKS :—A Veterinary Investigation Officer was appointed for Sind and Ajmer-Merwara from 2nd January 1937 for a period of five years and the appointment was extended up to 31st March 1942. This was in accordance with the scheme agreed upon by the Imperial Council of Agricultural Research and the Sind Government, the Council bearing all expenditure except that under contingencies which was wholly borne by the Provincial Government. The Council has now decided to extend the scheme for a further period of three years but on the condition that the Council and the Sind Government will share the whole expenditure equally. Government have accepted this condition and the following provision is therefore required for 11 months of 1942-43 :—

*Recurrent.*

Pay of officers—

| | | |
|---|---|---|
| Pay of the Veterinary Investigation Officer at Rs. 500 per mensem. | Rs. | 5,500 |

Pay of establishment—

| | | |
|---|---|---|
| One clerk at Rs. 35 per mensem ... ... ... | Rs. | 385 |
| One peon at Rs. 17 per mensem ... ... ... | „ | 187 |
| | Rs. | 572 |

Allowances, Honoraria, etc.—

| | | |
|---|---|---|
| Travelling allowance (ordinary) ... ... ... | Rs. | 1,360 |
| House rent and other allowances. (Compensatory Allowance to the clerk at Rs. 5 per mensem and to the peon at Rs. 2 per mensem and House Rent Allowance and Grain Compensation Allowance at Rs. 4 and Rs. 2 per mensem to the peon) ... | „ | 143 |
| | Rs. | 1,503 |

Contingencies—

| | | |
|---|---|---|
| Non-contract contingencies ... ... ... ... | Rs. | 550 |
| Total ... | Rs. | 8,125 |

Against this expenditure of Rs. 8,125 during the next year (and about Rs. 8,956 in subsequent years) Government will be receiving a contribution of Rs. 4,062 (and Rs. 4,478 in subsequent years) from the Imperial Council of Agricultural Research. The net cost to Government will thus be Rs. 4,063 during the next year and about Rs. 4,478 in subsequent years.

| | | | |
|---|---|---|---|
| Grand Total—41.—Veterinary ... | Recurrent ... | Rs. | 14,806 |
| | Non-recurrent ... | Rs. | 600 |

## 42.—CO-OPERATION.

ITEM 57.—Subsidy payable to the Sind Provincial Co-operative Institute, Hyderabad (Sind).

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 2,500 | Non-recurrent ... | Nil. |
| Total ... | „ 2,500 | Ultimate annual recurrent ... | Rs. 2,500 |

REMARKS:—As Government took over the work of propaganda from the Sind Provincial Co-operative Institute, Hyderabad (Sind), the annual subsidy of Rs. 6,300 payable to them was reduced to Rs. 1,000 with effect from 1940-41. On further consideration it is proposed to increase the annual subsidy with effect from the year 1942-43 to Rs. 2,500 or an amount equal to the subscription collected by the Institute in the previous year whichever is less. Accordingly a provision of Rs. 2,500 has been included in the budget estimate for 1942-43.

ITEM 58.—Continuance of the temporary posts of a Sub-Auditor and his peon.

| | | | |
|---|---|---|---|
| Recurrent ... | Nil. | Non-recurrent ... | Rs. 1,330 |
| Total ... | Rs. 1,330 | Ultimate annual recurrent ... | Nil. |

REMARKS:—As the audit work of the Co-operative Societies still continues to be heavy, it is proposed to continue the temporary post of Sub-Auditor in the grade of Rs. 85—5/2—100 (old)/Rs. 75—5/2—90 (revised) for a further period of two years with effect from the year 1942-43. The details of the provision required are as under:—

| | | |
|---|---|---|
| Pay of the Sub-Auditor at Rs. 90 per mensem ... ... | Rs. | 1,080 |
| Pay of the peon to the Sub-Auditor at Rs. 16 per mensem ... | „ | 192 |
| House Rent at Rs. 3 per mensem, Local Allowance at Rupee 1 per mensem and Grain Compensation Allowance at Rupee 1 per mensem to the peon ... ... ... | „ | 60 |
| Total ... | Rs. | 1,332 |
| or say ... | Rs. | 1,330 |

| | | |
|---|---|---|
| Grand Total—42.—Co-operation ... | Recurrent ... | Rs 2,500 |
| | Non-recurrent ... | „ 1,330 |

## 43.—INDUSTRIES.

ITEM 59.—Additional establishment for the office of the Director of Industries.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 3,150 | Non-recurrent ... ... | Nil. |
| Total ... | „ 3,150 | Ultimate annual recurrent ... | Rs. 3,846. |

REMARKS:—Additional establishment consisting of one Senior Clerk, five Junior Clerks and two peons was sanctioned in the year 1940-41 for the office of the Director of Industries, Sind. As the work in the office has considerably increased owing to the increased activities of the Department and inauguration

of various new schemes, it is proposed to make the following additional establishment permanent. Accordingly provision has been included in the budget estimate for 1942-43 as under :—

| | | Rs. |
|---|---|---|
| 1 Senior Clerk in the scale of pay of Rs. 80—5/2—95 per mensem | ... | 960 |
| 1 Junior Clerk in the scale of pay of Rs. 25—5/2—55—E. B.—60—5/2—75 per mensem... ... ... ... .. | ... | 540 |
| 2 Junior Clerks in the scale of pay of Rs. 25—5/2—55 per mensem | ... | 720 |
| Karachi Local Allowance for Senior Clerk at Rs. 10 per mensem | ... | 120 |
| Karachi Local Allowance for one Junior Clerk at Rs. 7-8-0 per mensem | ... | 90 |
| Karachi Local Allowance for 2 Junior Clerks at Rs. 5 per mensem | ... | 120 |
| 2 Peons on Rs. 17 each per mensem ... ... ... | ... | 408 |
| House Rent to 2 Peons at Rs. 4 each per mensem ... | ... | 96 |
| Local Allowance to 2 Peons at Rs. 2 each per mensem ... | ... | 48 |
| Grain Compensation Allowance to 2 Peons at Rs. 2 each per mensem | ... | 48 |
| Total | ... | 3,150 |

ITEM 60.—Scholarships for Technical Education.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Rs. 1,280 | Non-recurrent ... | ... | Nil. |
| Total | ... „ 1,280 | Ultimate annual recurrent | ... | Rs. 4,800 |

REMARKS :—At present only one scholarship of the value of Rs. 30 per mensem is awarded every year to a Sindhi student studying at the Victoria Jubilee Technical Institute, Bombay. It has been felt that the provision of one scholarship is inadequate and it has, therefore, been proposed to grant four more scholarships of the value of Rs. 40 each at the various Technical Institutes in India. The number of these additional scholarships will be gradually increased to ten in all. The scholarships will be tenable for one year and the value of these scholarships will be fixed in relation to the fees and other expenses at the various institutions ; however, the value of the scholarship is being provisionally fixed at Rs. 40 per mensem per student for 1942-43. Provision has been included for 8 months only in the budget estimate for 1942-43.

ITEM 61. Fisheries. New Schemes.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Nil. | Non-recurrent ... | ... | Rs. 2,000 |
| Total | ... Rs. 2,000 | Ultimate annual recurrent ... | | Nil. |

REMARKS :—The Province has a perennial supply of fish. Government have appointed a Superintendent of Fisheries to investigate the potentialities of both inland and marine fisheries. With a view to develop the industry and to augment the economic condition of the fishing community, a non-recurrent provision of Rs. 2,000 has been included for the following purpose in the budget estimate for 1942-43.

| | | |
|---|---|---|
| (*a*) *Shark Liver Oil.*—It is proposed to give demonstrations on cottage basis in the extraction of oil from livers of the different sharks. The expenditure to be incurred on the scheme is Rs. 250 ... ... | Rs. | 250 |
| (*b*) *Shark Leather.*—It is proposed to purchase apparatus for initial picking of raw hides of sharks so that tanners are in a position to prepare better quality leather from these skins. The expenditure to be incurred on the scheme is Rs. 200 ... ... | „ | 200 |
| (*c*) *Fish Oil other than Shark.*—It is proposed to have miniature demonstrations for extracting body oil from fish. The expenditure to be incurred on the scheme is Rs. 250 ... ... ... | „ | 250 |
| (*d*) *Isinglass.*—It is proposed that fish maws be cleaned and dried in the sun's rays and kept in adequate driers and it is proposed to conduct laboratory experiments. The expenditure to be incurred on this scheme is Rs. 100 ... .... ... | „ | 100 |

(e) *Home Canning.*—It is proposed to give demonstration on cottage industries basis in canning. The expenditure to be incurred on the scheme is Rs. 500 ... ,, 500

(f) *Smoking of fish.*—It is proposed to carry on laboratory experiments for cheaper construction of simple wooden smoking chambers for smoking of fish. The expenditure to be incurred on the scheme is Rs. 150. ,, 150

(g) *Semi-dried Prawns.*—It is proposed to carry out experiments on Laboratory basis in the manufacture of home semi-dried prawns. The expenditure to be incurred on the scheme is Rs. 250 .... ... ,, 250

(h) *Improved Fish Demonstration.*—It is proposed to try out nets and long lines made from Ak fibre and to give demonstrations in the use of these lines to fishermen. The expenditure to be incurred on the scheme is Rs. 300 ... ... ... ,, 300

Total ... Rs. 2,000

ITEM 62.—Special scholarships for Indian School of Mines, Dhanabad.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 480 | Non-recurrent ... ... | Nil. |
| Total | ... ,, 480 | Ultimate annual recurrent ... | Rs. 960. |

REMARKS:—The course of studies at the Indian School of Mines, Dhanabad, is for 4 years. It is proposed to award one scholarship of the value of Rs. 40 to a member of the Muslim community in 1942-43 and one to that of the Hindu or other community in 1943-44 and thereafter one scholarship will be given biennially to each community in turn.

ITEM. 63.—Propaganda for Swadeshi goods.

| | | | |
|---|---|---|---|
| Recurrent | ... Nil. | Non-Recurrent | ... Rs. 10,000 |
| Total | ... Rs. 10,000. | Ultimate Annual Recurrent. | Nil. |

REMARKS:—It is proposed to carry on propaganda for pushing forward as much as possible the sale of Swadeshi goods, particularly hand-spun and hand woven cloth (and also hand-made cloth from mill yarn as distinct from the mill cloth because hand-spun yarn is not available in large quantities) as well as articles made or produced by other cottage or small scale industries, *e.g.*, lacquer ware and pottery industries. During the war, the import of foreign goods is scarce; there is also shortage of the Swadeshi mill cloth. Therefore, the present time is opportune and favourable for insuring patronage and taste for Swadeshi goods now and for the future. Propaganda for increasing and encouraging the production and consumption of goods is necessary even for highly industrial countries. A non-recurrent provision of Rs. 10,000 is, therefore, made in the budget for 1942-43.

Grand Total—43.—Industries ... { Recurrent ... Rs. 4,910 / Non-recurrent ... ,, 12,000 }

## 50.—CIVIL WORKS.

ITEM 64.—Continuance of additional establishment in the Shikarpur Canals Division.

| | | | |
|---|---|---|---|
| Recurrent | ... Rs. 540 | Non-recurrent | ... Rs. 1,500 |
| Total | ... ,, 2,040 | Ultimate annual recurrent ... | ,, 528 |

REMARKS.—(1) In view of 8 private karias, involving a mileage of 40·6, having been taken over as Government channels as well as on account of the construction of New Miranpur-Lundi Bund covering a length of 11·2 miles, the Ghotki Sub-Division which used to be distributed between 2 sections requires to be redistributed into 3 sections as the existing beats with additional mileage brought under Government control are much too heavy to be managed efficiently by sectional officers. Accordingly an additional overseer and a khalasi for the overseer are required for the year 1942-43.

2. The post of an additional clerk for the Shikarpur Canals Division has been sanctioned for a period of 9 months upto the 28th February 1942 as due to sanction of various projects in the Shikarpur Canals Division, work in the Divisional Office has considerably increased. The creation of a new Project Sub-Division in the Shikarpur Canals Division will add to the already heavily worked Divisional Office. In view of this the continuance of the additional clerk is considered necessary for the year 1942-43.

3. The post of a Second Sub-Divisional Clerk for the Mirpur Sub-Division has been sanctioned for a period of 8 months upto 28th February 1942. Mirpur Sub-Division is the heaviest in the Shikarpur Canals Division and covers 409·7 miles length of canals and bunds and a culturable area commanded of 291·405 acres. It has Civil and Provincial Buildings of two talukas. The irrigation is the heaviest, there being as many as 239 water-courses. With the completion of all new lengths it will be necessary to re-distribute the present three sections into four and the continuance of the clerk is therefore considered necessary for the year 1942-43.

4. The additional post of Darogha for the Shikarpur Canals Division was first sanctioned in May 1941 in connection with the Flood Protective Bund from Lundiwah to the Miranpur Bund in the Ghotki Sub-Division. The continuance of the Darogha is considered essential as a permanent measure.

Accordingly provision has been made in the budget estimate for 1942-43 as under :—

| | | | Non-recurrent. |
|---|---|---|---|
| (1) | 1 Overseer for Ghotki Sub-Division in the grade of Rs. 54—4—90—E. B—4—130—E. B.—5—150 (Rs. 50 to a probationer for 1st year) at Rs 50 per mensem for 12 months .. .. .. .. | Rs. | 600 |
| | 1 Khalasi on Rs. 15 per mensem for 12 months .. | ,, | 180 |
| | | ,, | 780 |
| (2) | 1 Clerk for the Divisional Office in the grade of Rs. 30—5/2—50—E. B.—5/2—70(old) or 25—5/2—50—E. B. 5/2—65 at Rs. 30 per mensem for 12 months .. | ,, | 360 |
| (3) | 1 Second Sub-Divisional Clerk for Mirpur Sub-Division in the grade of Rs. 30—5/3—80 (old) or Rs. 25—5/3—75 (revised) at Rs. 30 per mensem for 12 months .. | ,, | 360 |
| | Total Non-recurrent .. | ,, | 1,500 |
| | | | Recurrent. |
| (4) | 1 Darogha for Ghotki Sub-Division in the grade of Rs. 30—2/2—50—5/3—60 at Rs. 30 per mensem + Rs. 15 per mensem for Conveyance Allowance .. | Rs. | 540 |
| | Total .. | ,, | 2,040 |

ITEM 65—Continuance of the newly created Pinyari Head and Pinyari Tail Remodelling Sub-Divisions in the Sujawal Division.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil. | Non-recurrent .. | Rs. 27,095 |
| Total .. | Rs. 27,095 | Ultimate annual recurrent. | Nil. |

REMARKS :—The undermentioned establishment has been sanctioned by Government in connection with the Pinyari Remodelling Scheme for the 2 newly created Sub-Divisions (Pinyari Head and Pinyari Tail Remodelling Sub-divisions) upto the 28th February 1942. As the comprehensive scheme

for the remodelling of the Pinyari Canal has to be carried on to its completion and all the 11 dragline excavators are expected to continue working till about May 1943, continuance of the establishment during 1942-43 is deemed essential. Accordingly provision for the establishment is made in the budget estimates for 1942-43 as shown below :—

| | | | |
|---|---|---|---|
| 8 | Overseers in the grade of Rs. 60—5—100—E.B.—10—170—E.B.—10—250 (old) or Rs. 54—4—90—E.B.—4—130—E.B.—5—150 for 12 months plus provision of Rs. 432 for increments (1 at Rs. 240 per mensem, 2 at Rs. 170 per mensem each, 1 at Rs. 160 per mensem, 1 at Rs. 150 per mensem, 1 at Rs. 94 per mensem, 1 at Rs. 74 per mensem, and 1 at Rs. 70 per mensem) .. | Rs. | 13,968 |
| 4 | Sub-divisional clerks in the grade of Rs. 30—5/3—80 (old) or Rs. 25—5/3—75 (revised) for 12 months plus provision of Rs. 43 for increments (1 at Rs. 60 per mensem, 1 at Rs. 40 per mensem, 1 at Rs. 35 per mensem and 1 at Rs. 30 per mensem) .. .. | ,, | 2,023 |
| 14 | Daroghas (Rs. 30—2/2—50—5/3—60) for 12 months (1 at Rs. 60 per mensem, 1 at Rs. 42 per mensem, 1 at Rs. 38 per mensem, 2 at Rs. 34 per mensem each and 9 at Rs. 30 per mensem each) plus provision of Rs. 108 for increments .. .. .. .. .. | ,, | 5,844 |
| 2 | Peons for Sub-divisional offices at Rs. 15 per mensem each for 12 months .. .. .. .. | ,, | 360 |
| 12 | Khalasis (4 for Sub-divisional officers and 8 for overseers) at Rs. 15 per mensem each for 12 months .. | Rs. | 2,160 |
| 2 | Post runners at Rs. 15 per mensem each for 12 months. | ,, | 360 |
| 4 | Compounders at Rs. 30 per mensem each for 12 months. | ,, | 1,440 |
| 1 | Store-keeper (Rs. 40—4—80) at Rs. 60 per mensem for 12 months plus provision of Rs. 28 for increment. | ,, | 748 |
| 1 | peon for Divisional office at Rs. 16 per mensem .. | ,, | 192 |
| | Total .. | Rs. | 27,095 |

ITEM 66.—Continuance of the appointments of 3 Revenue Daroghas in each of the Fuleli Canals, Sujawal and Tatta Divisions of the Southern Sind Circle.

| | | | | |
|---|---|---|---|---|
| Recurrent | .. | Nil. | Non-recurrent .. .. | Rs. 3,267 |
| Total | .. | Rs. 3,267 | Ultimate annual recurrent | Nil. |

REMARKS :—The appointment of one Revenue Darogha in each of the irrigation Sub-division of the Fuleli Canals, Sujawal and Tatta Divisions is absolutely necessary to attend to the work of compilation of cultivation figures on each water-course every year and such other jobs connected with the area of land of each water-course. The only way to answer effectively the complaints of shortage of water in inundation Divisions is by collecting the cultivation figures of each of those who complain. In the Barrage Division Abdars do this duty. Government have sanctioned the appointment of 4 Revenue Daroghas for each of the old Karachi Canals and Fuleli Canals Divisions. As the total number of the irrigation Sub-divisions has been increased from 8 to 9, Government have sanctioned one more Darogha for the newly created Sujawal Sub-division. The continuance of all these Revenue Daroghas is considered necessary during the year 1942-43. Accordingly provision for these posts is made in the budget estimates for 1942-43 :—

| | | | |
|---|---|---|---|
| 9 | Revenue Daroghas (Rs. 30—2/2—50—5/3—60) at Rs. 30 per mensem each plus provision of Rs. 27 for increments. | Rs. | 3,267 |

ITEM 67.—Continuance of the establishment employed in the new Sujawal Sub-division of the Sujawal Division.

| | | | |
|---|---|---|---|
| Recurrent. .. | Nil. | Non-recurrent. .. | Rs. 6,542 |
| Total. .. | Rs. 6,542 | Ultimate annual recurrent | Nil. |

REMARKS :—The undermentioned establishment has been sanctioned owing to the formation of the new Sujawal Sub-division. Government have sanctioned the creation of the Sub-division and its establishment for a period of 2 years in the first instance. Accordingly provision for the establishment as enumerated below is made in the budget estimates of 1942-43 :—

| | | |
|---|---|---|
| 1 Assistant Engineer at Rs. 325 per mensem for 12 months+ provision of Rs. 50 for increments. | Rs. | 3,950 |
| 1 Sub-divisional clerk (Rs. 30—5/3—80) at Rs. 50 per mensem for 12 months | ,, | 600 |
| 2 Irrigation Daroghas (Rs. 30—2/2—50—5/3—60) at Rs. 30 per mensem each for 12 months. | ,, | 720 |
| 1 Telephone Operator (Rs. 25—2/2—35) at Rs. 31 per mensem for 12 months. | ,, | 372 |
| 1 Peon for Sub-divisional office at Rs 15 per mensem for 12 months. | Rs. | 180 |
| 2 Khalasis for Sub-divisional officer at Rs. 15 per mensem each for 12 months. | ,, | 360 |
| 1 Post runner at Rs. 15 per mensem for 12 months. | ,, | 180 |
| 1 Khalasi (for the overseer* in the newly reconstituted section in the Sujawal Sub-division) at Rs. 15 per mensem for 12 months. | ,, | 180 |
| Total .. | Rs. | 6,542 |

*Provision for the overseer has not been made as the subordinate rendered surplus on account of abolition of the post of overseer attached to the Sujawal Division has been absorbed against the new Sub-charge created in the Sujawal Sub-division.

ITEM 68.—Continuance of the establishment employed in the New Tatta Division of the Southern Sind Circle.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil. | Non recurrent .. | Rs. 34,021 |
| Total .. | Rs. 34,021 | Ultimate annual recurrent | Nil |

REMARKS :—The establishment enumerated below has been sanctioned during the course of the year 1941-42 for the new Tatta Division. Government have already sanctioned the appointment for a period of 2 years in the first instance. Accordingly provision for the establishment in question is made in the budget estimates for 1942-43 :—

| | | |
|---|---|---|
| 1 Executive Engineer at Rs. 1,275 per mensem + Sind Allowance at Rs. 100 per mensem + provision of Rs. 250 for increments. .. | Rs. | 16,750 |
| 1 Divisional Accountant at Rs. 270 per mensem for 12 months. .. | ,, | 3,240 |
| 1 Head Clerk (Rs. 115—5—160) at Rs. 130 for 12 months. | ,, | 1,560 |
| 1 Clerk (Rs. 95—5—115) at Rs. 115 per mensem for 12 months. .. | ,, | 1,380 |
| 2 Clerks (Rs. 75—5—100) one at Rs. 80 per mensem and the other at Rs. 75 per mensem for 12 months. .. | ,, | 1,860 |

| | | |
|---|---|---|
| 5 Clerks (Rs. 30—5/2—70) one at Rs. 65 per mensem 1 at Rs. 55 per mensem and 3 at Rs. 40 per mensem each for 12 months. .. | ,, | 2,880 |
| 1 Storekeeper (Rs. 30—4—90) at Rs. 78 per mensem for 12 months. .. | ,, | 936 |
| (Provision for increments of the above clerical staff). .. | ,, | 163 |
| 1 Draftsman (Rs. 105—5/2—160) at Rs. 130 per mensem for 12 months .. | ,, | 1,560 |
| 1 Assistant Draftsman (Rs. 60—5/2—100) at Rs. 90 per mensem for 12 months. .. | ,, | 1,080 |
| 1 Tracer (Rs. 25—2—55—3—70) at Rs. 70 per mensem for 12 months. .. | ,, | 840 |
| 6 Peons (1 Naik at Rs. 21 per mensem and 5 peons at Rs. 16 each) for 12 months. .. | ,, | 1,212 |
| 2 Khalasis at Rs. 16 per mensem each for 8 months .. | ,, | 256 |
| 2 Post Sowars at Rs. 19 per mensem each for 8 months. | ,, | 304 |
| Total .. | Rs. | 34,021 |

ITEM 69.—Continuance of the post of 3rd and 4th Overseer for the Baghar Sub-Division and of 2 Irrigation Daroghas for newly constituted sub-charge in the Guni Katiar Sub-Division of the Tatta Division.

| | | | |
|---|---|---|---|
| Recurrent | .. Nil. | Non-recurrent | .. Rs. 1,570 |
| Total | .. Rs. 1,570 | Ultimate annual recurrent | Nil. |

REMARKS :— 1. The appointment of (3rd) overseer for the Baghar Sub-Division has been sanctioned for the period ending 28th February 1942. As owing to the re-adjustment in the sub-divisional boundaries on the formation of the Tatta Division, one extra sub-charge has been created in the Baghar Sub-Division, the continuance of 3rd additional overseer is deemed necessary for the year 1942-43.

2. The post of (4th) additional overseer for the Baghar Sub-Division has been sanctioned during the course of the year 1941-42. As the works of improvements to the Sian Hydri and Sian Bagan are to be undertaken, it is very necessary to keep on the 4th overseer for a further period of 5 months during 1942-43, as these canals are in a very remote situation and fixing of the sites and commands of 1,202 outlets has also to be attended to.

3. Owing to the reconstitution of divisional charges on the splitting up of the Karachi Canals and Fuleli Canals Divisions, one extra sub-charge has been created in the Guni Katiar Sub-Division of the Tatta Division for which two additional Daroghas have been sanctioned during 1941-42. The appointments have been sanctioned for a period of 2 years in the first instance.

Accordingly, provision has been made in the budget estimates for 1942-43 as under:—

| | | | |
|---|---|---|---|
| (1) | 1 (3rd) Overseer for Baghar Sub-Division in the grade of Rs. 54—4—90—E. B.—4—130—E. B.—5—150 (Rs. 50 to a probationer for 1st year) at Rs. 50 per mensem for 12 months .. .. .. | Rs. | 600 |
| (2) | 1 (4th) Overseer for Baghar Sub-Division in the grade of Rs. 54—4—90—E. B.—4—130—E. B.—5—150 (Rs. 50 to a probationer for 1st year) at Rs. 50 per mensem for 5 months .. .. .. .. | Rs. | 250 |
| (3) | 2 Irrigation Daroghas for the Guni Katiar Sub-Division in the grade of (Rs. 30—2/2—50—5/3—60) at Rs. 30 per mensem each for 12 months .. .. .. | Rs. | 720 |
| | Total .. | Rs. | 1,570 |

ITEM 70.—Continuance of the appointment of two additional clerks and conversion of the post of Assistant Draftsman into that of Head Draftsman in the Office of the Special Road Engineer in Sind.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil. | Non-recurrent .. | Rs. 3,568 |
| Total .. | Rs. 3,568 | Ultimate annual recurrent | Nil. |

REMARKS :—Provision for the continuance of the appointment of two additional clerks and conversion of the post of Assistant Draftsman into that of Head Draftsman in the Office of the Special Road Engineer in Sind, was made in the budget estimate for 1941-42 and the items were included in the statement of supplementary demand for 1940-41. The Special Road Engineer has stated that due to the transfer of Grant-in-aid works, expansion of road programme and improvements of strategic roads, the work in his office has considerably increased and as such the continuance of the post of Head Draftsman and two clerks is absolutely necessary. Accordingly provision for these appointments is made in the budget estimates for 1942-43.

| | | |
|---|---|---|
| 1 Head Draftsman (Rs. 150—10/2—200 old) (Rs. 135—10/2—185 revised) at Rs. 150 per mensem + provision of Rs 15 for increments + Karachi Local Allowance at Rs. 15 per mensem for 12 months.. .. .. | Rs. | 1,995 |
| 1 Clerk (Rs. 75—5—100 old) (70—5—95 revised) at Rs. 80 per mensem + provision of Rs. 43 for increments + Karachi Local Allowance at 12-8-0 per mensem for 12 months .. .. .. .. .. | ,, | 1,153 |
| 1 Clerk (Rs. 30—5/2—70 old) (25—5/2—65 revised) at Rs. 30 per mensem + Karachi Local Allowance at Rs. 5 per mensem .. .. .. .. .. | ,, | 420 |
| Total | Rs. | 3,568 |

ITEM 71.—Continuance of the Construction Sub-Division No. III in the Special Road Division and the establishment employed therein.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil. | Non-recurrent .. | Rs. 6,565 |
| Total .. | Rs. 6,565 | Ultimate annual recurrent | Nil |

REMARKS :—The following establishment is employed in the Construction Sub-Division No. III in the Road Development Scheme, which it is absolutely necessary to continue during the year 1942-43. The continuance of the Construction Sub-Division No. III has been deemed essential on account of the work on the roads in the 2nd programme which will be in progress during the year 1942-43. Accordingly provision for the undermentioned establishment is included in the estimates for 1942-43.

| | |
|---|---|
| 1 Assistant Engineer (Rs. 170—10—250—E.B.—15—400—E. B.—20—500) at Rs. 200 per mensem + provision for increment Rs. 75 .. .. .. .. | Rs. 2,475 |

| | | |
|---|---|---|
| 1 Sub-Divisional clerk (Rs 30—5/3—80) at Rs. 45 per mensem for 12 months + provision of Rs. 40 for incerement. | Rs. | 580 |
| 1 Peon for Assistant Engineer at Rs. 15 per mensem for 12 months .. .. .. .. | ,, | 180 |
| 2 Khalasis for Assistant Engineer at Rs. 15 per mensem each for 12 months .. .. .. | ,, | 360 |
| 1 Post runner at Rs. 15 per mensem for 12 months .. | ,, | 180 |
| | Rs. | 3,775 |

| | | |
|---|---|---|
| Permanent Travelling Allowance for Assistant Engineer .. .. .. .. | Rs. | 810 |
| Provision for Travelling Allowance of Sub-Divisional clerk, peons, khalasis and post runner .. .. | ,, | 780 |
| Contingencies .. .. .. .. | ,, | 1,200 |
| Total .. | Rs. | 6,565 |

ITEM 72.—Continuance of the 9 posts of overseers and 9 khalasis in the Special Road Division.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil. | Non-recurrent .. | Rs. 15,842 |
| Total .. | Rs. 15,842 | Ultimate annual recurrent | Nil. |

REMARKS :—Five additional posts of overseers were provided in the budget estimate for 1941-42 for the Special Road Division. Further six more posts of additional overseers were sanctioned during the year 1941-42. Against these 11 additional posts of overseers, the Special Road Engineer proposes to continue 9 posts in all during the year 1942-43. It has been stated by the Special Road Engineer that in addition to the roads included in the 2nd programme which will be in progress during 1942-43, the Hyderabad-Khairpur State Border Road will also be improved and maintained during this year. The work will be scattered throughout Sind and the minimum requirements of the posts of overseers have been taken into account. Accordingly provision for the following staff is made in the budget estimates for 1942-43.

| | | |
|---|---|---|
| 9 overseers (Rs. 60—5—100—E. B.—10—170—E. B.—10—250 old) (Rs. 54—4—90—E. B.—4—130—E. B.—5—150 revised) for 12 months (3 at Rs. 150 per mensem each + provision of Rs. 200 for increment; 1 at Rs. 130 per mensem + provision of Rs. 80 for increment; 1 at Rs. 70 per mensem and 4 at Rs. 54 per mensem each + provision of Rs. 40 for increments) .. | Rs. | 10,712 |
| 9 khalasis for 9 overseers at Rs. 15 per mensem each. | ,, | 1,620 |
| Provision for Travelling Allowance at Rs 32-8-0 per mensem for each overseer .. .. | ,, | 3,510 |
| Total .. | Rs. | 15,842 |

ITEM 73.—Continuance of the posts of additional clerks in the Special Road Division.

| | | | |
|---|---|---|---|
| Recurrent .. | Nil. | Non-recurrent .. | Rs. 1,327 |
| Total .. | Rs. 1,327 | Ultimate annual recurrent. | Nil. |

REMARKS :—Government have sanctioned 3 additional posts of clerks for Special Road Division [one in the grade of Rs. 75—5—100 (old) or Rs. 70—5—95 (revised) and 2 in the grade of Rs. 30—5/2—70 (old) or Rs. 25—5/2—65 (revised) ] as and when required during the course of the year 1941-42. The work on the roads in Second Programme will be in full swing during 1942-43 and improvements to Hyderabad-Khairpur Border Road will also be in progress. Accordingly provision for the continuance of two posts of clerks as enumerated below is made in the budget estimates for 1942-43.

| | | |
|---|---|---|
| 1 Clerk (Rs. 70—5—95 revised) or (Rs. 75—5—100 old) at Rs. 75 per mensem for 12 months plus provision of Rs. 47 for increment. .. | Rs. | 947 |
| 1 Clerk (Rs. 30—5/2—70 old) or (Rs. 25—5/2—65 revised) at Rs. 30 per mensem plus provision of Rs. 20 for increment. | ,, | 380 |
| Total | Rs. | 1,327 |

ITEM 74.—Continuance of the additional Drawing Establishment in the Special Road Division.

| | | | | | |
|---|---|---|---|---|---|
| Recurrent | .. | Nil. | Non-recurrent | .. Rs. | 4,338 |
| Total | .. | Rs. 4,338 | Ultimate annual recurrent | | Nil. |

REMARKS :—The undermentioned additional drawing establishment has been sanctioned by Government up to the end of 28th February 1942. The continuance of the establishment during 1942-43 will be necessary in connection with the preparation of plans and estimates for roads included in the 2nd Programme and also for projects in hand. Accordingly provision for the establishment is made in the budget estimates for 1942-43.

| | | |
|---|---|---|
| 1 Draftsman (Rs. 90—5—140) at Rs. 90 per mensem for 12 months plus provision of Rs. 4 for increments. .. | Rs. | 1,084 |
| 1 Assistant Draftsman (Rs. 50—5/2—90) at Rs. 55 per mensem for 12 months. .. | ,, | 660 |
| 3 Tracers (Rs. 25—2—55—3—70) one at Rs. 53, one at Rs. 35 and one at Rs. 27 per mensem each for 12 months plus provision of Rs. 14 for increments. .. | ,, | 1,394 |
| 1 Darogha (Rs. 30—2/2—50—5/3—60) at Rs. 30 per mensem plus conveyance allowance at Rs. 15 per mensem for 12 months. .. | ,, | 540 |
| 1 Ferro Printer at Rs. 25 per mensem for 12 months .. | ,, | 300 |
| 1 Plotter at Rs. 30 per mensem for 12 months. .. | ,, | 360 |
| Total | Rs. | 4,338 |

ITEM 75.—Continuance of the Mechanical Division.

| | | | | | |
|---|---|---|---|---|---|
| Recurrent | .. | .. Nil. | Non-recurrent | .. Rs. | 30,195 |
| Total | .. | Rs. 30,195 | Ultimate annual recurrent. | | Nil. |

REMARKS .—The Mechanical Division has been organized from 1st March 1939 into a single unit by amalgamation of the "Mechanical Division" and the "Dragline Stores and Workshop Sub-Division" and is at present functioning as the office of the Mechanical Engineer in Sind. The work-shop attached to the Mechanical Division is running three shifts due to the working of 13 dragline machines. The spare parts which were previously got from America and England are manufactured in this

Division. The duties of the Mechanical Engineer are varied as he is in-charge of all mechanical works in the Sind Public Works Department. The workshop is doing much useful work and the maintenance of the Government Workshop has a salutary effect in preventing exorbitant charges by private firms who realize that any attempt to quote excessive rates for mechanical works will result in the work being done departmentally. Besides controlling the workshop, the Division is responsible for the inspection of the Barrage regulators and canal gates, as well as for the inspection of all road making machinery and working of the dragline machinery throughout Sind. The sanction to the continuance of the Division will expire on 28th February 1942 and there is no sign of the Mechanical work abating.

In view of the above reasons, the continuance of the Division is considered necessary and accordingly provision of Rs. 30,195 as detailed below is made in the budget estimates for 1942-43.

| | | |
|---|---|---|
| 1 Mechanical Engineer at Rs. 1,125 per mensem for 12 months .. .. .. .. .. | Rs. | 13,500 |
| 1 Mechanical Supervisor (Rs. 110—5—180) at Rs. 120 per mensem for 12 months,+provision of Rs. 38 for increments .. .. .. .. .. | ,, | 1,478 |
| 1 Divisional Accountant at Rs. 270 per mensem for 12 months .. .. .. .. .. | ,, | 3,240 |
| 2 Clerks (Rs. 75—5—100) one at Rs. 100 per mensem and the other at Rs. 75 per mensem for 12 months .. | ,, | 2,100 |
| 2 Clerks (Rs. 30—5/2—70 old) (25—5/2—65 revised) at Rs. 30 per mensem each for 12 months+provision of Rs. 65 for increments .. .. .. .. | ,, | 785 |
| 1 Sub-Divisional Clerk (Rs. 30—5/3—80 old) (25—5/3—75 revised) at Rs. 50 per mensem for 12 months. .. | ,, | 600 |
| 1 Store-keeper (Rs. 30—4—90) at Rs. 90 per mensem for 12 months .. .. .. .. .. | ,, | 1,080 |
| 3 Peons (one at Rs. 16 per mensem and two at Rs. 15 per mensem each for 12 months) .. .. .. | ,, | 552 |
| 1 Khalasi at Rs 15 per mensem for 12 months .. | ,, | 180 |
| 1 Post Runner at Rs. 15 per month for 12 months .. | ,, | 180 |
| Provision for Travelling Allowance .. .. .. | ,, | 4,500 |
| Provision for contingencies .. .. .. | ,, | 2,000 |
| | Total Rs. | 30,195 |

ITEM 76.—Revision of the time scale of pay of Rs. 30—5/3—80 (old) or Rs. 25—5/3—75 (revised) of Sub-Divisional clerks.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 5,952 | Non-recurrent .. | Nil |
| Total .. | ,, 5,952 | Ultimate annual recurrent | Rs. 8,928 |

REMARKS :—Government have had under consideration the question of revising the scale of pay of Sub-Divisional Clerks employed in the Public Works Department. After mature consideration they have decided that the time scale of pay of the Sub-Divisional clerks should be the same as that of the last grade Divisional clerks *viz.* Rs. 30—5/2—50—E.B.—5/2—70 (old) or Rs. 25—5/2—50—E.B.—5/2—65 (revised).

There are in all 76 permanent Sub-Divisional clerks and 48 temporary Sub-Divisional clerks *i.e.* in all 124. The difference between the average cost of the two old scales of pay and similarly in the case of those of the revised scales of pay, therefore, is Rs. 2 and Rs. 6 respectively. As some of the Sub-Divisional Clerks are in the old scale of pay and the others in the revised scales of pay, the mean of the two differences in average cost will be Rs. 4. The total extra cost at this rate would approximately be Rs. 124×4=496 per mensem or Rs. 5,952 per annum at present and 124×6×12=8,928 per annum ultimately. Accordingly provision is made as a recurrent charge in the budget estimates from 1942-43.

ITEM 77.—Continuance of the post of Electrical Sub-Inspector for Larkana.

| | | | | |
|---|---|---|---|---|
| Recurrent | .. Rs. 1,260 | Non-recurrent | .. | Nil. |
| Total | .. „ 1,260 | Ultimate annual recurrent.. | Rs. | 2,244 |

REMARKS :—The post of Electrical Sub-Inspector for Larkana has been sanctioned by Government in October 1941, up to the period ending 28th February 1942. The jurisdiction of the Electrical Sub-Inspector, Sukkur, is very extensive and scattered. The inspection of each and every electric installation is to be carried out annually and, therefore, it is not possible to carry out all the inspections at one time in the same area. In a certain number of cases, re-inspections have also to be carried out in order to ensure compliance with recommendations issued under the Indian Electricity Rules after the expiry of the period fixed in that behalf. The volume of work, the time involved in travelling from place to place and the rigorous climatic conditions of Upper Sind have made it impossible for one Sub-Inspector to carry out the work efficiently. In the circumstances, continuance of the post of the Electrical Sub-Inspector for Larkana has been deemed essential and provision therefor is made in the budget estimates for 1942-43 as under :—

1 Electrical Sub-Inspector (Rs. 80—8—152—E.B.—8—248) at Rs. 80 per mensem + provision of Rs. 25 per mensem for Conveyance Allowance .. .. .. Rs. 1,260

| | | | | |
|---|---|---|---|---|
| Grand Total—50.—Civil Works | Recurrent | .. | Rs. | 7,752 |
| | Non-recurrent | .. | „ | 1,35,830 |

## 56.—STATIONERY AND PRINTING.

ITEM 78.—Entertainment of staff doing the stationery work in the Government Press.

| | | | | |
|---|---|---|---|---|
| Recurrent | ... Rs. 2,484 | Non-recurrent | ... | Nil. |
| Total | ... „ 2,484 | Ultimate annual recurrent... | Rs. | 2,668 |

REMARKS :—The following additional staff has been employed and continued from time to time, for doing the stationery work in the Government Press, Karachi :—

| | |
|---|---|
| 1 Clerk ... ... ... | ... Rs. 25—5/2—55—E.B.—5/2—75. |
| 1 Clerk ... ... ... | ... „ 25—5/2—55. |
| 1 Typewriter Mechanic... ... | ... „ 70—3—100. |
| 1 Assistant Typewriter Mechanic ... | ... „ 40 per mensem. |

As this extra establishment is necessary for the stationery work, it is proposed to continue it. Accordingly, following provision for the establishment in question has been included in the estimates for 1942-43.

| | | |
|---|---|---|
| 1 Clerk at Rs. 40 per mensem in the scale of Rs. 25—5/2—55—E. B.—5/2—75 + 56 for increment. | Rs. | 536 |
| Karachi Local Allowance ... ... ... ... | „ | 90 |
| 1 Clerk at Rs. 35 per mensem in the scale of Rs. 25—5/2—55 ... | „ | 420 |
| Karachi Local Allowance ... ... ... ... | „ | 60 |
| 1 Typewriter Mechanic at Rs. 73 per mensem in the scale of Rs. 70—3—100 + Rs. 22 for increment. | „ | 898 |
| 1 Assistant Typewriter Mechanic at Rs. 40 ... ... | „ | 480 |
| Total ... | „ | 2,484 |

| | | |
|---|---|---|
| Total—56.—Stationery and Printing ... | Recurrent ... | Rs. 2,484 |
| | Non-recurrent ... | Nil. |

## 57.—MISCELLANEOUS.

ITEM 79.—Grant-in-aid to the Sind Secretariat Club.

| | | | |
|---|---|---|---|
| Recurrent ... | Nil. | Non-recurrent .. | Rs. 3,000 |
| Total ... | Rs. 3,000 | Ultimate annual recurrent ... | Nil. |

REMARKS :—In 1924 a Tennis Club called the "Harrison Tennis Club" was started for the benefit of the staff of the Public Works Department in Karachi. A site was secured on the Artillery Maidan adjoining the Queen's Way and the orginal comparatively heavy outlay on the construction of a tennis court was met by subscriptions from the officers and the staff of the Public Works Department. In 1936 the Sind Secretariat Club was formed and as it was desirable to have a Tennis Club for all members of the Secretariat, the "Harrison Tennis Club" was merged in the Sind Secretariat Club.

As a result of the development of the Artillery Maidan the tennis court had to be demolished. The Club has thereby suffered a severe loss. Government have since allotted to the Club a plot of land measuring about 2,000 square yards outside the compound wall to the north of the rear gate of the Chief Court Building. The Club proposes to construct two tennis courts, a badminton court and a pavilion on this new site for which a large sum of money will be required. As it is considered desirable to give the staff of the Secretariat opportunities for recreation, it is proposed to give a non-recurring grant of Rs. 3,000 towards the initial expenditure of the Club.

ITEM 80.—Grant-in-aid to St. John's Ambulance Association, Karachi.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 1,000 | Non-recurrent ... | Nil. |
| Total ... | „ 1,000 | Ultimate annual recurrent... | Rs. 1,000 |

REMARKS :—This institution is rendering very useful service to the public and the Legislative Assembly had approved of a non-recurring grant-in-aid of Rs. 1,000 to the institution for the year 1941-42. In view of the continued usefulness of this institution, it is proposed to give it a recurrent grant-in-aid of Rs. 1,000 with effect from 1942-43.

ITEM 81.—Grant of subsidy to:—

(i) The Associated Press of India,

(ii) The United Press of India.

| | | | |
|---|---|---|---|
| Recurrent ... | Rs. 6,000 ... | Non-recurrent ... | Nil. |
| Total ... | „ 6,000 ... | Ultimate annual recurrent ... | Rs. 6,000 |

REMARKS :—The value and need of News Services is very great in these days when momentous events are taking place daily and almost hourly, both in India and abroad. It is desirable that this Government like other Provincial Governments should be conversant with all information of administrative importance in order that they may be able to take appropriate action in an emergency without any delay. It is necessary, therefore, that the telegrams giving advance information supplied by the News Agencies should be available to His Excellency the Governor and the Honourable Ministers. It is also desirable that proper publicity should be given outside the province to the policy and measures of Government. It is proposed to grant a subsidy of Rs. 250 per month for the purpose to each of the following News Agencies for the duration of the war.—

(i) The Associated Press of India.

(ii) The United Press of India.

The provision required for the year 1942-43 is Rs. 6,000 (250×12×2).

| | | |
|---|---|---|
| Grand Total—57.—Miscellaneous ... | Recurrent ... | Rs. 7,000 |
| | Non-recurrent ... | „ 3,000 |

## 64-B.—CIVIL DEFENCE.

ITEM 82.—Appointment of staff for the Casualty Clearing Hospitals, Karachi.

| | | | |
|---|---|---|---|
| Recurrent .. | Rs. 6,189 | Non-recurrent .. .. | Nil. |
| Total .. | „ 6,189 | Ultimate annual recurrent .. | Rs. 6,894 |

REMARKS :—In view of the geographical situation of the Port of Karachi, it was considered necessary to establish Casualty Clearing Hospitals to provide medical facilities for the casualties that may result from air raids.

Accordingly Government have set up Casualty Clearing Hospitals in the City of Karachi which fact was brought to the notice of the Assembly and the following staff have been appointed for these hospitals. It is proposed to continue the staff for the duration of the war :—

| | | |
|---|---|---|
| Pay of Officers— | | |
| 1 S. M. S. Class II Officer, at Rs. 240 .. .. | | Rs. 2,880 |
| Pay of Establishment— | | |
| 1 Clerk in the grade of Rs. 25—5/2—55 at Rs. 35 per mensem .. .. | Rs. 420 | |
| 1 peon at Rs. 17 .. .. | " 204 | |
| 4 ward servants at Rs. 18 .. .. | " 864 | |
| | | Rs. 1,488 |
| Allowances Honoraria etc.— | | |
| Compensatory allowance to S. M. S. Class II, Officer at Rs. 15 .. | Rs. 180 | |
| Compensatory allowance for loss of private practice at Rs. 50 per mensem | " 600 | |
| Conveyance allowance to S. M. S. Class II, Officer at Rs. 40 .. | " 480 | |
| K. L. A. to clerk at Rs. 5 .. .. | " 60 | |
| K. L. A. to peon at Rs. 2 .. .. | " 24 | |
| K. L. A. to 4 ward servants at Rs. 2-11-0 each .. .. .. | " 129 | |
| Grain Compensation Allowances to four ward servants and on peon at Rs. 2 each .. .. .. | " 120 | |
| | | Rs. 1,593 |
| Contingencies— | | |
| 1 sweeper, at Rs. 17 per mensem .. | Rs. 204 | |
| Grain Compensation Allowances at Rs. 2. | " 24 | |
| | | Rs. 228 |
| | | Rs. 6,189 |

| | | |
|---|---|---|
| Total—64—B.—Civil Defence ... | Recurrent ... | Rs. 6,189 |
| | Non-recurrent ... | Nil. |

## 68.—CONSTRUCTION OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS NOT CHARGED TO REVENUE.

## OTHER THAN LLOYD BARRAGE AND CANALS CONSTRUCTION PROJECT.

### (i) **Productive.**

### NORTHERN SIND CIRCLE.

### SHIKARPUR CANALS DIVISION.

*Rajib, Chitti and Garang Canals.*

ITEM 83.—Taking over karia Asghar and tails of Gulwah and Bijlo as Government channels.

| | | | |
|---|---|---|---|
| Recurrent ... | Nil. | Non-recurrent ... | Rs. 12,000 |
| Total ... | Rs. 12,000 | Ultimate annual recurrent... | Nil. |

REMARKS:—At present there are 3 large private karias named Asghar, Bijlo and Gulwah, which take off from miles 12/4 and 13/3 of Sukkur Begari Bund and mile 0/4 of Rajib Canal respectively. There is considerable mal-distribution of water on them with resultant deterioration of sub-soil conditions. To improve matters, the biggest of these karias *viz.* Asghar is proposed to be taken up as a Government channel, while the two smaller ones (Gulwah and Bijlo) are proposed to be split up into head and tail reaches the tails getting feeders from Karia Asghar. The work is estimated to cost Rs. 20,362.

| | | |
|---|---|---|
| Total—68.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue—(i) Productive—Other than Lloyd Barrage and Canals Construction Project ... ... ... | Recurrent ... | Nil. |
| | Non-recurrent. | Rs. 12,000 |

# STATEMENT G.

*List of New Major Works proposed to be carried out during 1942-43 (50—Civil Works—Provincial).*

| Executive Division. | Locality. | Name of work. | Amount of sanctioned estimate. | Amount proposed to be spent during the year. | Remarks. |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| | | | Rs. | Rs. | |
| | | POLICE. | | | |
| | | *Home Department.* | | | |
| 1. Karachi Buildings Division. | Karachi (Keamari). | Construction of quarters for the Harbour Police Inspector. | | 12,850 | The sanctioned strength of the Harbour Police Station is one Inspector and four Sergeants. Quarters are available for four Sergeants only. The Inspector is occupying one of the Sergeants quarters and the Sergeant is living in the town which is most inconvenient to the official concerned and unsatisfactory from the disciplinary and efficiency points of view. |
| 2. Do. ... | Karachi (Cantonment.) | Constructing quarters for officers and men of the Cantonment Police Station. | 1,37,120 | 50,000 | The sanctioned strength of the Cantonment Police Station is 1 Inspector; 3 Sub-Inspectors; 3 Sergeants; 21 Head Constables and 168 Constables. Of this strength, quarters are available only for 1 Inspector; 3 Sergeants; 14 Head Constables and 88 Constables. Thus quarters are required for 3 Sub-Inspectors; 7 Head Constables and 80 Constables. Moreover, of the existing quarters, 4 quarters of Head Constables and 36 quarters of Constables are old and insanitary and they are required to be re-arranged etc. |
| 3. Shikarpur Canals Division. | Sukkur ... | Constructing Police Lines at Sukkur. | 5,14,500 | 2,00,000 | The work is of an urgent nature. The necessity for this work has already been pointed out by the Court of Enquiry appointed to enquire into the Sukkur riots. |
| 4. Sujawal Division. | Mirpur Bathoro. | Construction of Police Lines at Mirpur Bathoro. | 52,000 | 52,000 | There are at present only 10 quarters for the Police at Mirpur Bathoro which are very old and unfit for habitation. Moreover it is not possible to obtain decent rental accommodation at taluka town police station. The work is therefore urgent and necessary. Government have already recognized the necessity of accommodating police-men in Government lines and in one place. |
| | | EDUCATION. | | | |
| | | *General Department.* | | | |
| 5. Northern Jamrao Division. | Mirpurkhas. | Construction of a new building for the Mirpurkhas Madressah and High School. | | *96,800 | The School at present meets in 3 buildings—one Government and the other two rented. The Government building is not suitable as it was not built for this purpose. The rented buildings are at some distance from the Government building. The whole arrangement is thus undesirable and it is imperatively necessary that a Government building be constructed as early as possible. |

* This work was already brought to the notice of the Legislative Assembly in the Supplementary Statement of expenditure for the year 1940-41 in the February 1941 Session.

KARACHI: PRINTED AT THE GOVERNMENT PRESS